



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

अंक 29]

शिमला, शनिवार, 13 जून, 1981/23 ज्येष्ठ, 1903

[संख्या 24

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—	अनुपूरक ..	—

13 जून, 1981/23 ज्येष्ठ, 1903 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्ति 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुई:—

विज्ञप्ति की संख्या	विभाग का नाम	विषय
No. 6-54/80-(Parivahan), dated 4th June, 1981.	Transport Department	Corrigendum to Notification No. 6-54/81 (Parivahan), dated the 21st March, 1981.

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि**हिमाचल प्रदेश सरकार**

वन खेती एवं परिवेश संरक्षण विभाग

अधिसूचना

शिमला-171002, 19 मई, 1980

संख्या-वन-(एफ) 5-53/79.—जबकि अनुसूचि में समाविष्ट वन भूमि व बंजर भूमि में व्यक्तिगत लोगों के अधिकारों की सीमा व स्वरूप के बारे में सरकार ने छानबीन पूरी कर ली है और भारतीय वन अधिनियम, 1927 की धारा 29 की उप-धारा (3) के अन्तर्गत उनका विस्तृत वर्णन लिख लिया गया है, और जबकि अनुसूचि में लिखित वन भूमि व बंजर भूमि पर सरकार की मलकीयत है और सरकार को ऐसी भूमि पर पूरे स्वामित्व के अधिकार हैं या सरकार को वहाँ की समस्त व वन सम्पदा के कुछ हिस्से पर पूरे अधिकार हैं।

इसलिए, अब राज्यपाल, हिमाचल प्रदेश, उपरोक्त अधिनियम की धारा 29 की उप-धारा (1) के अनुसार प्रदत्त शक्तियों का प्रयोग करते हुए यह सहपं घोषित करते हैं कि उपरोक्त अधिनियम के अध्याय IV के सभी उपबन्ध इस वन भूमि तथा बंजर भूमि पर लागू होंगे और यह रक्षित वन कहलाएंगे।

आदेशानुसार,
हस्ताक्षरित,
सचिव।

SCHEDULE OF FORESTS

Name of Division: Chamba Name of Range: Tikkri				Name of District: Chamba Name of Tehsil: Churah 138 Chamba 1/139				
S.No.	Case file No.	Name of Forests	Name of Mohal	Khasra Nos.	Area in Acres	Cordinal	Boundaries	
1	2	3	4	5	6	7		
1.	2192	Banjwar	Jakhla	111/1, 112/1, 113/1, 115/1, 123/1, 125/1, 210/1, 234/1, 239/1, 352/1, 114, 370/1.	176	N.—Banjwar-Lunekh. S.—Nala Chanju. E.—Lunekh & Nala Chanju. W.—Khali.		
2.	2193	Dharog	Swala	182/1, 185/1, 190/1, 450/1, 517/1, 532/1.	38	N.—Nala Daka. S.—Mohal Jawala. E.—Cultivated lands of Muhal Swala. W.—Cultivated lands of Gram Dawari. & Nala Dhama.		
3.	2194	Adhwar	Menla	15, 16/1, 23/1, 31, 33/1, 39/1, 40/1, 54/1, 58, 59, 60/1, 61/1, 74/1, 103/1, 112/1, 113/1, 138/1, 144/1, 144/1/1, 172/1, 176/1, 226/1, 228/1, 294/1.	212	N.—Dhar Baroath. S.—Lands of Gram Sumara. E.—Dhar Pukhara. W.—Boundary of Sawala.		
4.	2195	Kalperehi	Kunda	1, 2, 8, 11/1, 12/1, 16/1, 242/1, 244/1, 245/1, 246/1, 295/1, 319/1, 335/1, 3, 7, 247/1, 376.	198	N.—Dhar Pukhara. S.—Lands of Goam Kunda, Kalperehi and Moura. E.—Forest Seroo and Lang-yoli Nali. W.—Forest Chohar (Mohal Dehra).		
5.	2196	Dharunji	Jakhla	754, 755, 766, 795, 797, 798, 806, 807, 371/1, 753, 756, 765, 796/1.	504	N.—Nala Chanju. S.—DPF Sunderi. E.—DPF Jamu Kal-wani. W.—UPF Sundari.		
6.	2197	Jurehr	DPF Jurehr	1, 2	2573	N.—Mohal Terkar Khartep. S.—Dhar Pukhata. E.—Dhar Seroo and Bilnu. W.—R.F. Jurehr.		
7.	2198	Pathwala	Jakhla	372, 572/1, 612/1, 633/1, 711/1, 712/1, 729/1, 731/1, 734/1, 739/1, 751/1, 757 758/1, 759/1, 764/1, 762, 763.	59	N.—Cultivated lands of Mohal Jakhla. S.—Nala Chanju E.—Nali Pihark. W.—Mohal Jakhla.		
8.	2199	Dhar Seru	Dhar Seru	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20.	9025	N.—Dhar Milgu. S.—Forest Seroo and Dhar Deathal. E.—Dhar Churgahr and Kundel. W.—Dhar Pukhara.		

1	2	3	4	5	6	7
9.	2200	Shumra	Mehla	144/2, 255/1, 259/1, 267/1, 331/1, 332/1, 335/1, 499/335/1, 335/1, 350/1, 382/1, 384/1, 403/1, 411/2, 383.	35	N.—Cultivated land of Sigoati. S.—Cultivated land of Mehla. E.—Cultivated land of Giloati. W.—Mohal Jakhala.
10.	2201	Chambhar	Dehra	287/1, 288/1, 289, 291, 292, 296, 297/1, 322/1, 332, 333/1, 334, 336/1, 338, 339, 340.	129	N.—Dhar Pukhar. S.—Siker Khad. E.—Mohal Kunda and Nala Khadnu. W.—Mohal Dehra Danalla.
11.	2202	Lahuiya	Dehra	41/1, 44/1, 45/1, 47/1, 49/1, 201/1, 271/1, 272, 273/1, 274, 275, 283, 284/1, 285/1, 341, 342.	60	N.—Forest Banotu and Cultivated land of Mohal Dehra. S.—Siker-Di-Khad. E.—Dehra-Da-Nala and UPF Chabhar. W.—Ghalajat and Mohal Dehra.
12.	2203	Jakhla-I	Jakhla	489/1, 590/1, 591/1, 599/1, 642/1, 643.	22	N.—Mohal Sawala. S.—Land of Busanka. E.—Lands of Kunda. W.—Lands of Busanka
13.	2204	Jamu	Kunda	6	23	N.—Nala Chanju and Forest Kalperehi. S.—R.F. Jamu and Kilwali. E.—do- W.—do-
14.	2205	Jakhla-II	Jakhla	261/1, 262/1, 411/1, 535/1.	12	N.—Cultivated land of Ranjwari. S.—Land of Tilk. E.—Lands of Khil. W.—Lands of Utharu.
15.	2206	Khali	Jakhla	1, 7, 8, 11, 14/1, 15/1, 23/1, 42/1, 10/1.	246	N.—Mohal Chajaga. S.—UPF Banjar. E.—Lands of Keali and Padhar. W.—Nala Chanju and Mohal Gheba.
16.	2207	Dhar Pakhara	Dhar Pakhara	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51.	2311	N.—R.F. Jurehr. S.—Forest Kalperehi and Churhar. E.—Dhar Seroo W.—Mohal Mehla and Dhar Karoath.
17.	2208	Seroo	Kunda	377, 378, 379/1, 380/1, 382/1, 396/1, 401/1, 456/1, 477/1, 479/1, 480, 481, 483, 486, 487, 488, 490, 497, 500, 478/1, 489, 501.	306	N.—Dhar Seroo. S.—Nal Chanju and Dhar Deothal. E.—Nala Chanju. W.—Langioli-Di-Nali.
18.	2209	Kunda	Kunda	32/1, 35/1, 106/1, 107/1, 110/1, 211/1, 233/1/1, 238/1, 241/1, 242/2, 265/1, 267/1, 268/1, 270/1, 345/1, 346, 347, 348/1, 349, 350/1, 371/1, 372/1, 373, 239/1, 240, 266/1, 374, 375, 478/2.	167	N.—Lands of Goan Kunda, Marra and Forest Kalperehi. S.—Nala Chanju and R.F. Kilwali. E.—Forest Seroo and Langioli Nali. W.—Land and Ghajat of Goan Kunda.
19.	2210	Banoutu	Dehra	1, 2/1, 3, 7/1, 9/1, 13, 22/1, 23, 25/1, 30, 38, 39, 56, 127/1, 128/1, 40/1, 129/1, 489/1.	136	N.—Dhar Pakhara. S.—Forest Lahuiya and Cultivated land of mohal Dehra. E.—Nala Dehra. W.—Nala Sumra.
20.	2211	Dhar Badoth UPF.	Mehla	1, 2, 3, 11, 12, 14, 34, 38, 38/2, 13.	278	N.—R. F. Jurehr. S.—Boundary of Adhwar. E.—Dhar Bukhara. W.—Lands of Mohal Sawala.

1	2	3	4	5	6	7
21.	2212	Shukla UPF	Swala	1, 2, 3, 44, 74, 76/1, 80/1, 84/1, 85/1, 88/1, 141/1, 193, 195/1, 228/1, 340/1, 818/1, 823, 825/1, 826, 43/1.	417	N.—R. F. Jurehr and Dhar Madola. S.—UPF Behai. E.—Cultivated land of Gram Pathwala. W.—Mohal Jakhla.
22.	2213	Dhar Mandola	Swala	827, 1130	200	N.—R.F. Jurehr. S.—UPF Behi, Sukla and Swala. E.—Dhar Baroth. W.—UPF Sukla.
23.	2214	Madhwar	Mehla	411/1, 412/1, 414/1, 416, 423/1, 482/1, 485/1, 413, 488/1, 489/1.	31	N.—Cultivated land of village Mehla. S.—Nala Chanju. E.—Mohal Dehra and Nala Mehla. W.—Mohal Jakhla and Nala Mehla.
24.	2215	Dhar Deothal	Dhar Deothal	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27.	11933	N.—Mohal Kunda and Dhar Seroo. S.—Dhar Banjoath and Trakar Sarkar Mehr. E.—Mohal Dhai Kundel. W.—R.F. Jaamu Kijwali.
25.	2216	Behi U.P.F.	Swala	832/1, 840, 841/1, 855/1, 911/1, 1124/1, 1125/1, 1129, 1131, 1132, 1248/1 134/1.	316	N.—Dhar Marhola. S.—Lands of Gram Paniarka, Mandohla and Nangori. E.—U.P.F. Adhwar. W.—U.P.F. Sukla.
26.	2217	Dhar Kansar II	Dhar Kansar II	1.	430	N.—R.F. Khajeryala. S.—Mohal Dhar Kansar I and R. F. Kansar. E.—R.F. Thajudi and Dhar Pedhr Goath. W.—Mohal Dhar Kansar I and R. F. Kansar Kundari.
27.	2218	Jungrahr II	(i) Karori (ii) Jugrahr	201/1, 202/1, 207/2, 277/1, 279/1, 295/1, 296/1, 356/1, 402/2, 405/1, 209/1, 278, 2, 35/1, 42, 43/1, 44/1, 45, 49/1, 75/1, 83/1, 121/1, 198/1.	229	N.—Gundai UPF. S.—Nala Jugrahr. E.—Land of village Jugrahr. W.—Land of village Kareri.
28.	2219	Gundai	Karari	158/1, 163/1, 219/1, 220/1, 221/1, 226/1, 402/1, 205/1	105	N.—Nala Hadiued and R.F. Kansar Gundai. S.—Lands of Mohals Karori. E.—R.F. Kansar Gundai and Forest Jugrahr-I. W.—Nala Hadiued.
29.	2220	Chhatttri	(i) Karari (ii) Sahrara (iii) Chanan	1,2,1, 42, 3/1, 32/1, 40/1, 42/1, 45/1, 48/1, 49/1, 54/1, 61/1, 62/1, 1, 2, 74, 80, 81/1. 141/1, 173, 240/1, 250/1, 253/171/1, 242, 251.	199	N.—Cultivated land of Kareri. S.—R.F. Chhatttri. E.—Nala Jungrahr. W.—Nala Hadiud and Nali Saroatha.
30.	2221	Dhar Kansar I	Dhar Kansar	1, 2, 3.	85	N.—Dhar Kansar-II S.—R.F. Lindi Bahi and Mohal Daned E.—R.F. Kansar Kundai. W.—R.F. Lindi Behi Baddi.
31.	2222	Chhajan	Charouri	1/1, 1/2, 2/1, 19/1, 30/1, 30/2, 50/1, 60/1, 60/2, 78/1, 140/1, 150/1, 186/1, 200/1, 217/1, 479/1, 481/1, 187/1, 187/2, 69/1.	123	N.—Sukrethi. S.—Nala Kareri. E.—Chhatrar. W.—Nala Drekar.
32.	2223	Khera DPF	Khera	1, 3, 5, 6, 8, 9, 10, 11, 12, 13, 14, 17, 4, 7, 15, 16.	155	N.—R.F. Chhatttri. S.—Mohal Thundu. E.—DPF Banotoo. W.—DPF Kalind.
33.	2224	Charouri	(i) Charouri (ii) Dareber.	510/1, 533/1, 609/1, 611/2, 611/1, 612/1, 667/1, 668/1, 670/1, 672/1, 678/1, 681/1, 681/2. 2/1, 71/2.	147	N.—Kinlam and Kulahl. S.—Nala Kareri. E.—Kareri. W.—Charouri Lakhon.
34.	2225	Dhar Chapukher	Dhar Chapukher	1, 2.	54	N.—DPF Saloh. S.—Mohal Dareber. E.—R.F. Lindi Behi Baddi. W.—Mohal Halan.

1	2	3	4	5	6	7
35.	2226	Januh	DPF Januh	1, 2, 4, 6, 7.	114	N.—Mohal Januh. S.—Mohal Ladahan and R.F. Sikkeri. E.—Nala Kauni and R.F. Sikkeri. W.—R.F. Seri.
36.	2227	Chhatarahr	Charouri	2401/1 307/1, 369/1, 375/1.	16	N.—Lands of Mohal Charouri. S.—do- E.—do- W.—do-
37.	2228	Dhar Pukher	Dhar Pukher.	1, 2, 6, 7.	1536	N.—R. F. Kansei, Gaudai and Dhar Padhra Goath. S. D.P.F. Banotoo E. Dhar Rasati and Dhar Bhongthi. W.—Mohal Jungerahr.
38.	2229	Banotu DPF	Banotu DPF	1, 2, 3, 4, 5, 6, 7, 9, 11, 12, 13, 14, 15, 16, 18, 19, 21, 22, 23, 24, 25, 26, 27, 29, 30, 31, 32.	487	N.—R.F. Chhatr. S.—Mohal Thundu. E.—Dhar Pukher. W.—D.P.F. Khera.
39.	2230.	Sukhrethi	(i) Charouri (ii) Dareber	81/1, 230/1, 273/1, 282/1, 40/1, 104/1, 109/1, 110/1, 122/1, 123, 124, 130/1, 134/1, 169/1, 180/1, 181/1, 223, 224/1, 245/1, 127.	209	N.—Dhar Chapukhar. S.—Land of Mohal Charouri and Dareber. E.—Land of Gram Dareber. W.—Nala Mela.
40.	2231	Hadune	Dareber	130/2, 181/2, 185/1, 191/1, 317/1, 317/1, 378/1, 381/1, 384/1, 390/1, 391/1, 398, 400/1, 444/1, 455/1, 458/1, 468/1, 469/1, 473/1, 479, 484/1.	291	N.—R.F. Lindi Bahi Beddi and Chhoti and Dhar Kansei. S.—Nala Haoued and Forest Kansei Guadai. E.—R.F. Kansei Guadi. W.—Forest Sukrethi and land of Gram Dareber.
41.	2232	Jugrahr-I	Jugarhr	128/1, 354/1, 376/1, 385, 386, 393/1, 395, 415/1, 418/1, 420/1, 421, 422, 423, 424/1, 427, 431/1, 441/1, 442/1, 378.	523	N.—Dhar Pukher. S.—Nala Jugakahr. E.—Dhar Pukhr and R.F. Chhatr. W.—Jungle Jugrahr-II.
42.	2233	Gandhera	Manju	38/1, 88/1, 109/1, 197/1.	30	N.—Land of Mohal Manju. S.—Land of Mohal Laugha. E.—Land of Mohal Ariyes. W.—Land of Mohal Manjoo.
43.	2234	Drekari	Dehra	1/1, 2/1, 20/1, 28/1, 65/1, 380/1, 401/1, 403/1, 459/1.	58	N.—Mohal Dand and Halan. S.—Land of Gamb Salwan. E.—Nala Derekri. W.—Land of Gamb Nohli, Bhandla and Bhalwan.
44.	2235.	Khadiwas	Langha	28/1, 74/1, 85/1, 179/1, 171/1, 217/1, 341/300/1.	25	N.—Mohal Manju. S.—Land of Gamb Langha and DPF Longha. E.—Cultivated land of Mohal Langha. W.—Mohal Manja.
45.	2236	Dhar Pakhrotu	Gadyog	2, 3, 4.	372	N.—DPF Gadyog. S.—DPF Salah. E.—DPF Jahla. W.—R.F. Salah and DPF Langha.
46.	2237	Jaṭoga	(i) Utpur (ii) Jasorgarh	3/1/1, 32/1, 57/1, 61/1, 74/1, 103/1, 153/1, 182/1, 441/1, 441/1, 449/1, 450/1, 467/1, 474/1/1, 505/1.	91	N. Cultivated land of Gram Chokhra, and Harai. S. Sarak Jassorgarh to Deola. E. Cultivated land of Gram Utpur W.—Cultivated land of Mohal Jassorgarh.
47.	2238	Dhand	Dhand	123/1, 127/1, 458/1, 482/1 and 494/1.	80	N.—R. F. Dand and DPF Salahi. S.—Mohal Dehra. E.—Mohal Helu. W. Cultivated land of Taluni, Dibri and Khandyaroo.
48.	2239	Chuṭhar	Southi	256, 261/1, 269/1, 270/1, 276, 456/1.	52	N.—Mohal Manju. S.—Cultivated land of Mohal Southi.

1	2	3	4	5	6	7
49.	2240	Mandeli	(i) Utpur	2, 3/1, 112/1, 131/1, 193/1, 195/1, 196/1, 198/1, 200/1, 200/2, 231/1, 238/1, 240/1, 241	180	E.—R. F. Dand and Mohal Dand. W.—D. P. F. Kiyari and Sark. N.—Nala Chanju. S.—Land of Mohal Utpur and Sark Jassor. E.—Mohal Kuther. W.—Land of Utpur and UPF Jatanga.
50.	2241	Ser	(ii) Gadyog	93/3, 94/3, 105/2.	26	N.—Sark Jassorgarh to Doala. S.—D. P. F. Gadyog. E.—Land of Gram Barloata.
			(i) Gadyog	2/2/1.		W.—Land of Gram Patti.
			(ii) Jassorgarh	506/1.	74	N.—Land of Gamb Dand. S.—Mohal Dehra. E.—Gholajat, Galeecha and Land of Gump Nala. W.—D. P. F. Badrooni and Mohal Sathi.
51.	2242	Nela	Dhand	244/1, 245/1, 286/1, 399/1 and 475/1.	345	N.—Forest Rakhali. S.—Mohal Langha and D.P.F. Dourable. E.—Land of Mohla Manjoo. W.—R. F. Dand.
52.	2243	Nagali	Manju	366/1, 370/1, 373/1, 376/1, 437/1, 445/1, 445/2, 513/473/1, 484, 503/1, 366/2, 368, 369, 397, 398, 439, 440, 441, 446, 469, 470, 471, 472, 482, 483 and 486/1.	11	N.—Ghalahar and land of Gamb Panera. S.—D. P. F. Badrooni. E.—Land of Mohal Dand. W.—Mohal Sothi.
53.	2245	Panera	Dhand	1, 3, 5/1, 4	51	N.—Land of Gamb Langha. S.—D. P. F. Langha and Mohal Manju. E.—D. P. F. Langha. W.—Mohal Manju.
54.	2244	Dourala	Langa	191, 204.	721	N.—Chanju and Nala Tissa. S.—D. P. F. Kiyari. E.—Mohal Manju. W.—Siule River.
55.	2246	Rakhali	Manjoo	8/1, 11/1, 11/2, 33/1, 103/1, 106/1, 239, 240, 244, 250/1, 252, 253, 258, 267/1, 355, 356, 357, 358, 359, 365, 464/1, 466, 467, 241/2, 242, 243/1, 254, 259, 505.	235	N.—R. F. Saloh and Dand. S.—Mohal Heln and Dhar Kapurkhr. E.—DPF Gadyog. W.—R. F. Dand.
56.	2247	Saloh DPF	Saloh	1, 5, 7.	131	N.—DPF Saloh. S.—Cultivated land of Mohal Heln. E.—Mohal Darbr, Charouri & Dhar, Dhapurkhr. W.—Cultivated land of Mohal Heln.
57.	2248	Heln	Heln	209/24/1, 25, 27/1, 31, 110/1, 197/1, 205/1.	219	N.—Nala Chanju, S.—Cultivated land of Kh-ami and Rajol. E.—Land of Aryas. W.—do-
58.	2249	Aryas	(i) Langha	271/1, 271/2, 332/2/1, 338/2/1, 339/2, 291, 293.	132	N.—Land of Mohal Southi. S.—Mohal Kothar and Kalhel. E.—Mohal Dehra. W.—D.P.F. Gutkar and Kal-yani.
			(ii) Aryas	2/1, 2/2, 64/1, 80/1, 82/1, 94/1, 149/1, 149/2, 151/1, 151/2, 157/1, 159, 161, 162, 164, 165/1, 165/2, 167, 176, 177/1, 177/2, 182, 212/1, 257/1, 259/1, 269/1, 271, 272/1, 278/1, 279/1, 81/1, 150, 158/1, 160, 163, 166, 280/1, 280/2.	95	N.—Land of Gram Bharota. S.—D. P. F. Jahla.
59.	2250	Kuhala	Southi	4/1, 5/1, 79/1, 22/1, 25/1, 91/1, 94/1, 121/1, 128, 129, 134/1, 163/1, 338/1, 367/1, 388/1, 391, 407/1, 421/1, 1, 4, 92, 93, 407/1, 31/1, 31/2, 127/1.		
60.	2251	Bhalel	Gadyog	91/1, 93/2, 94/2/1, 97/1, 105/3/1, 112/1, 186/1.		

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61.	2252	Langha DPF	DPF Langha	1, 2, 10, 13, 12, 14, 9	583	E.—Mohal Utpur and Kut-her. W.—D. P. F. Gadyog. N.—Mohal Langha. S.—R. F. Saloh. E.—DPF Gadyog. W.—Mohal Langha.
62.	2253	DPF Kiyani	DPF Kiyani	1, 2, 3/2, 4, 6, 2, 7, 12/2.	165	N.—Mohal Siga Dhar. S.—Mohal Sauthi. E.—Mohal Manju. W.—DPF Gutkar.
63.	2254	Gadyog DPF	Gadyog DPF	1.	622	N.—Mohal Jassor Garh. S.—Dhar Pakhrotu. E.—Mohal Gadyog and D. P. F. Jahla.
64.	2255	Kholi	Jassorgarh	2, 3/1, 280/1, 346/1, 347/1, 348/1, 401/1, 435/1, 467/2, 467/3, 468/1, 468/1/1, 474/1.	134	W.—D. P. F. Langha. N.—Nala Chanju. S.—Cultivated land of Jassorgarh. E.—Nala Jassorgarh.
65.	2256	Dehra UPF	Dehra	212/1, 214/1, 217/1, 220/1, 236/1, 250/1, 259/1, 264/1, 268, 273, 274/1, 280/1, 286/1, 478/1, 479.	182	W.—Nala Aryas. N.—Mohal Dhand. S.—Nala Chhatari. E.—Land of Gamb Kehli, Akhdog and Padhor. W.—Mohal Southi and Nala Galoku.
66.	2278	Bharada-I	Bharada	370/1, 404/1, 404/1/1, 404/2, 404/3/1, 968/1, 968/2/1, 971/1/1, 1166/1, 1212/1, 1214, 1215, 1216/1.	120	N.—Dhar Bharara. S.—Cultivated land of Mohal Bharara. E.—Dhar Bharara.
67.	2279	Bharara-III	(i) Bharara (ii) Mangolha	1244, 1244/1, 1250/1, 245/1. 835/1, 839/1, 861/1, 862/1, 863/1, 866/1, 907/1.	57	W.—Forest Bharara No. II. N.—Land of Bharara and Dhar Bharara. S.—Nala Bharara. E.—do- W.—Land of Village Chutera.
68.	2280	Behnota	Bhanota	2, 881, 3/1, 883/4/1, 85/1/1, 102, 97/1/1, 103/1, 505/1, 894/527/1, 874/1.	253	N.—Mohal Dagar Nalah. S.—Land of Mohal Bhanota. S.—Mohal Mangaloua. W.—Mohal Karmari.
69.	2281	Telka	Karmardi	323/1, 350/1, 351, 352/1, 380/1, 380/2, 409/1, 434/1, 468/1, 475/1, 481/1, 525/2, 527 and 396/1.	67	N.—Cultivated land of Village Karmari. S.—Mohal Lesuin and Viala. E.—Cultivated land of Karmari.
70.	2282	Lesvin	Lesvin	259/1, 267/1, 268/1, 269/1, 270/1, 271/1, 282/1, 289/1, 290/2, 292, 293, 294/1, 303/1.	31	W.—do- N.—Cultivated land of Mohal Lesvin. S.—do-
71.	2283	Peryal	(i) Shanteba (ii) Thali (iii) Manglwas	759/1, 840/1, 886, 887/1, 899, 1029/431/1, 946/1, 1026/1, 1027/1, 511, 431/1.	94	E.—Cultivated land of Mohal Biala. W.—Forest Kud. N.—Land of Shanteba and Thalli. S.—Nalah Khaled and Mohal Godphari. E.—Mohal Manglwas (Land). W.—Serk Tissa to Chamba and Mohal Shanteba.
72.	2284	Kud	Lesvin	290/1, 529/1, 576/1, 579, 580, 581/1, 599/1, 600, 174/1, 180/1.	98	N.—Mohal Viyala. S.—Mohal Bahnota. E.—Mohal Tikkeri Garh. W.—Mohal Vayala.
73.	2285	Baliwas	Mangalwas	388/1, 486/1, 487/1/1, 494/1, 499/1.	16	N.—Cultivated land of Mangalwas (Baliwas). S.—Cultivate land of Baliwas. E.—Cultivated land of Mohal Mangalwas. W.—Land of village Baliwas.
74.	2286	Thalli	(i) Thalli	1/1, 8/1, 9, 10/1, 18/1, 19/1, 26/1, 27/1, 32/1,	251	N.—Land of Mohal Kilwala and Pantuni.

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				33, 34, 35, 36/1, 40/1, 41, 42, 43/1, 44/1, 50/1, 53, 54, 56, 57, 58, 59, 60, 61, 90, 92/1, 151, 346/1, 490/1.		S.—Land of Mohal Chhajot, Mangalwas and Thalli. E.—Dhar Nalah. W.—Land of Mohal Thalli and Rundehl.
		(ii) Mangalwas		1/1, 1/1, 341/1, 342/1, 346/1, 490/1.		
		(iii) Chhajot		1/1, 389/1/1, 64/1, 142/1, 170/1, 174/1, 176, 205/1, 300/1, 300/2, 325/1, 386/1, 387/1.		
75.	2390	Dhar Bhagod	Dhar Bhagod	1, 2, 3, 4, 5, 6, 7, 8	504	N.—Dhar Sota. S.—Mohal Tundu. E.—Mohal Panouta and Mandi Bali. W.—Dhar Pukher.
76.	2391	Bhagod	Fanota	125/1, 153/1, 155/1, 170/1, 173/1, 174/1, 188/1, 193/1, 194, 195, 200.	239	N.—R.F. Dewari and Forest Fanota. S.—R.F. Mudi Behi. E.—Nala Ladeen. W.—Dhar Bhagod.
77.	2392	Sundri	Sundri	36, 75/1, 175/1, 163/1, 167/1, 176/1, 182, 183, 184, 185, 186, 198, 199, 200, 1, 3/1, 19/1, 21/1/1, 30, 31, 32/1, 33/1, 37/1, 58/1, 80/1, 95, 96, 97, 98/1, 99/1, 100/1, 101, 107, 108, 109/1, 110/1, 111/1, 168/1, 180/1, 181, 190/1, 196/1, 201, 202.	328	N.—R.F. Sundri. S.—R.F. Sundri. E.—Mohal Jakhla. W.—Land of Mohal Sunderi and R.F. Sunderi.
78.	2393	Bhanota	Fanota	1/1, 8/1, 13/1, 29/1, 41/1, 45/1, 76/2/1, 98/1, 103/1, 104, 119, 75	176	N.—R.F. Dawari. S.—R.F. Dawari. E.—Nala R.F. Sunderi. W.—R.F. Dawari.
79.	2394	Dhar Banjoth	Dhar Banjoth	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11.	2468	N.—R.F. Sunderi. S.—Mohal Mehgal and Forest Tarkar Mehr. E.—Dhar Deethal. W.—Dhar Bhagod and R.F. Mundi Bahi.
80.	2395	Dhar Padra Goth	Dhar Padra Goth.	1, 2, 3, 4, 5, 6, 7, 8, 9	227	N.—D.P.F. Johala. S.—Dhar Pukher. E.—Dhar Ranouta and R.F. Chamar Chuna. W.—R.F. Dhandunji and D.P.F. Gadyog.
81.	2396	Jahala D.P.F.	Jahala D.P.F.	1, 2, 3, 4, 5	970	N.—Mohals Gadyog, Kuther and Deala. S.—R.F. Khajeriala Dharunji and Dhar Padra Goath. E. R. F. Chamar Chuna. W.—D. P. F. Gadyog.
82.	2397	Kuthar	Dayolla	49/1, 227/1, 317/1,	11	N.—Land of Jahla and Barahmana Gamb. S.—D. P. F. Jahli. E.—Land of Kuthar Gamb. W.—D. P. F. Jahla.
83.	2398	Kuther	Kuther	88/2, 106/1, 111/1, 156/1, 156/2, 157, 158, 159, 160/1, 183/1, 183/3, 271/1, 275/1, 323/1, 324, 325, 349, 350.	92	N.—Nala Chanju. S.—D. P. F. Jahla and land Kumarvin. E. Nala Delela and Mohal Deola. W.—Land of Mohal Kuther.
84.	2399	Dayolla	Dayolla	3, 3/1, 24/1, 28/1, 80/1, 127/1, 128, 128/1, 165/1, 288/1, 289, 292/1, 25/1, 25/3.	331	N.—Nala Chanju. S.—Land of Mohal Dayola and D. P. F. Jahla. E. Mohal Ghoba and U.P.F. Ghoba. W.—Mohal Kuther.
85.	2400	Dhar Ranota	Dhar Ranota	1, 2, 3, 4	751	N.—R. F. Chamar Chuna and R. F. Dawari.

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86.	2401	Dawari	Ghiwar	170/1, 174/1, 174/2, 177/1, 178, 179, 183, 184, 185/1, 193/1, 197/1, 211/1.	204	S.—Mohal Dhar Pukher and Dhar Bhagod. E.—R. F. Dawari and Dhar Bhagod W.—Mohal Dhar Pardra-goath. N.—Mohal Jakhla. S.—R. F. Dawari and U.P.F Fanouta and Mohal Fanouta. E.—R. F. Sunderi. W.—Land of Mohal Ghiwan.
87.	2402	Ghiva	Ghiva	5, 5/1, 18/1, 46/1, 48, 49, 50/1, 51, 52/1, 75/1, 84, 86, 87/1, 109/1, 158/1.	366	N.—Nala Chanju, Mohal Kathwar and Jakhlu. S.—Land of Mohal Ghiva and Dawari R. F. E.—Land of Goan Dhanouta and U.P.F. Dewari. W.—Mohal Dayola.
88.	2403	Bhalala	Kuther	27/1, 28/1, 88/1, 206/1, 213/1, 214/1, 215/1, 218/1, 243/1, 217, 239/1.	245	N.—Nala Chanju. S.—Jahla D. P. F. E.—Land of Mohal Kut-her. W.—Nala Bhalala and Mohal Utpur.
89.	2404	Bhalli Gharat.	Kuthar	1, 2/1, 78/1, 92, 93/1, 103/1, 104/1, 158/1, 159/1, 269/1.	31	N.—Mohal Dehra and Southi. S.—Forest Bhalli. E.—Land of Bhalli. W.—Forest Kiyath.
90.	2405	DPF Kaloud	D.P.F. Kaloud	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 15, 16, 17, 18, 19, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 37, 38, 39, 40.	641	N.—R.F. Chatteri. S.—Mohal Tundu Mundu. E.—D.P.F. Khera. W.—Mohal Kuther and R.F. Sikri.
91.	2406	DPF Kulaj	DPF Kulaj	1, 2, 3, 4, 5, 6, 7.	63	N.—Mohal Kuther. S.—Mohal Jamuh. E.—Mohal Kuthar. W.—Mohal Shind, R.F. Seri and DPF Seri.
92.	2407	Gawadi	DPF Gawad	2, 3, 4, 8, 10, 11, 12, 13, 14, 15.	142	N.—DPF Chanjla and Mohal Kalhel. S.—Mohal Shind and Chanjla. E.—Mohal Shind and Kuther. W.—Mohal Shind and Chanjla.
93.	2408	Ghudyani II	Kalnel	63/1	5	N.—Land of Ghuryani. S.—DPF Gawari. E.—Forest Kayath C.A. W.—D.P.F. Chanjla.
94.	2409	Seri DPF	Seri DPF	1, 2, 3, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 41, 48, 49, 50, 51.	182	N.—Boundary of Mohal Shind. S.—R.F. Seri. E.—DPF Kulj. W.—Mohal Bhoga and Swiga.
95.	2410	Fangdotta	Chamahar	62/1, 71/1, 73/1, 100, 103/1, 140, 241.	58	N.—Land of Bhandi and Nala Charouri. S.—R.F. Rupani. E.—R.F. Chatteri. W.—DPF Bhandi.
96.	2411	Bhalli	Kuthar	16, 105/1, 107, 109/1, 110, 112/1, 114/1, 172/1, 232/1, 233/1, 254/1, 225, 256, 255/1.	61	N.—Cultivated land of Kuthar. S.—DPF Gawari and Mohal Shind. E.—Nallah Bhalli. W.—Mohal Kelhel.
97.	2412	Janue	Janue	1/1, 4/1, 7/1, 19/1, 28/1, 35/1, 36/1, 68/1, 69/1, 72/1, 33.	61	N.—DPF Kulj. S.—DPF Januh. E.—do- W.—R.F. Seri.
98.	2413	Shind II UPF	Shind	215/1	16	N.—D P F Shind. S.—do- E.—Cultivated land of Mo-hal Shind. W.—do-

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99.	2414	D.P.F. Shind	Shind	221, 280, 223, 278, 310	77	N.—Land of Mohal Shind. S.—do- E.—do- W.—do-
100.	2415	Kiyath	Kalhel	60/1, 62, 63/1, 66/1, 76/1, 156/1, 171/1, 173.	18	N.—D. P. F. Gutkar and land of Mohal Kal- hel. S.—D. P. F. Gawari. E.—Mohal Kuthar. W.—Land of Ghuryani.
101.	2416	Paleran	Paleran	12/1, 14/1, 16/1, 19/1, 20/1, 28/1, 29, 30/1, 59, 60/1, 71/1, 76/1, 82, 83, 84, 95/1, 96/1, 97, 98, 99/1, 103, 106/1, 112/1, 119/1 120, 157/1, 161/1, 182, 184, 185, 179, 79, 81, 121.	48	N.—Mohal Gagen. S.—Mohal Kuther. E.—UPF Sidal. W.—Mohal Sadser.
102.	2417	Shind D.P.F.	Shind	1/1, 11/1, 19/1, 44/1, 72/1, 188, 190, 197/1, 204/1, 223/1 293/1, 481/307/1.	134	N.—D. P. Chanjla. S.—Mohal Bhoga. E.—D.P.F. Gawari and Shind. W.—D. P. F. Chanjla and Bhoga Mohal.
103.	2418	Badruni	Badruni	1, 2, 3, 4	19	N.—Mohal Dhand and Southi. S.—do- E.—Mohal Dhand. W.—Mohal Southi.
104.	2419	Behloon D.P.F.	(i) Beholoon D.P. F. (ii) Kuthar	1, 2, 3, 4, 5, 6 256, 260, 261, 267, 269, 257, 265, 268, 264,	115	N.—Mohal Dehra and Manah. S.—D. P. F. Kulj. E.—R. F. Rupani. W.—Nalla Kuthar.
105.	2420	Khodu	Shind	228/1, 234/1, 237/1, 275/1	33	N.—Mohal Kuthar. S.—D P F Shind. E.—Forest Achhal. W.—D. P. F. Gawari.
106.	2421	Bhandi	Chamahn	1, 2/1, 2/2, 3, 4, 5, 6/1, 18/1, 49/1/1, 50/1, 71/1, 72, 241/1.	152	N. Mohal Dehra and Charouri. S.—R. F. Rupani. E.—U.P.F. Fungrota. W.—D.P.F. Behlum.
107.	2422	Achhahl	Shind	351/1, 424, 525/425/1, 449/1, 479/1.	23	N.—Forest Kuthar. S.—D.P.F. Seri and Kulj. E.—Land of Mohal Shind. W.—Land of Mohal Shind.
108.	2423	Ghudyani	Kalhel	1/1, 16/1, 10/1	5	N.—D.P.F. Gutkar. S.—D.P.F. Chanjla. E.—Land of Gudiani. W.—D.P.F. Chanjla.
109.	2424	Gutkar D.P.F.	Gutkar D.P.F.	2, 4, 5, 6, 7, 8, 9, 11, 14, 15, 16, 17, 18, 24, 34, 51, 1, 1/1, 3, 3/1, 13, 35.	221	N.—Dhar Singa and Surjani. S.—Mohal Kalhel. E.—D.P.F. Kiyani and Mohal Sotha. W.—Mohal Kela and DPF Chanjla.
110.	2425	Bharaduni I	Bharaduni	8/1/1, 12/1, 17/1, 23/1, 45/1, 46/1, 46/2, 60/1, 82, 138/1, 159/1, 301/1, 302/1, 72.	287	N.—Dhar Sanserpat. S.—Land of Bharaduin. E.—Dhar jas and Dugnala. W.—Nala Prabha.
111.	2426	Bharaduini II	Bharaduini	8/1/3/1, 277/1, 304/1, 301/2/1, 325/1, 389/1, 496/1, 512/1, 531/1, 532, 525, 533, 540/1, 545/1, 546, 547, 548.	358	N.—Mohal Moha. S.—Nala Gured. E.—Nala Juri. W.—Forest Bharaduni.
112.	2427	Chachoga	Chachoga	1/1, 174/1, 221/1/1, 370/1, 380/1, 403/1, 389/1.	146	N.—Mohal Khandar. S.—Land of Mohal Chachoga. E.—Land of Mohal Uthlog. W.—Forest Bhagai.

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113.	2428	Dhar Milgu	Dhar Milgu	1, 2, 3, 4, 5, 6, 7, 8, 9	23072	N.— Dhar Trampa. S.— Dhar Chhanded. E.— Dhar Ses. W.— Tarkar Khar Tap and Sanserpat.
114.	2429	Ghedya	Chachoga	46/1, 107/1, 122/1, 257/1, 312/1, 326/1, 327/1, 338/1, 339/1, 389/2, 392/1, 432/393/1, 400/1, 401/1, 413/1, 421/1, 422/1, 424/1, 109/1, 402/1.	54	N.— Land of Gram Gheiya and Forest Chachoga. S.— Land Charaha. E.— Land of Mohal Chachoga and Mohal Khander. W.— Nala Chanju.
115.	2430	Ghangher	Batrundi	668/1, 668/2, 672/1, 687/1, 700/1, 715/1, 756/1, 784/1, 796/1.	148	N.— Dhar Tundera. S.— Nala Chanju and Forest Kathwar No.I. E. Forest Kathwar No.II. W.— Nala Juredh and Jungal Jagot.
116.	2431	Kathwar I	Kathwar	203/1/1, 203/2/1, 203/3, 203/4/1, 207/1, 207/1, 209/1, 215/1, 237/1, 281/1, 477/434/1, 208/1.	72	N.— Land of Mohal Kathwar and Resta Tikkari Garh to Chanj. S.— Mohal Deala. E.— Mohal Bhageigarh and Forest Kathwar II.
117.	2432	Dhar Prabha	Dhar TeeKa Prabha.	1,2,3,	393	W.— Mohal Batrundi. N.— Dhar Trikund. S.— Mohal Prabha. E.— Dhar Jawara.
118.	2433	Bhtuva	Prabha	41/1, 45/1, 52, 53/1, 96/1, 111/1, 145/1, 278/12/1, 275/1, 51/1, 60/1.	170	W.— Dhar Kushan. N.— Land of Mohal Prabha. S.— Nala Juredh. E.— Mohal Bharaduin.
119.	2434	Khander	Khander	1/1, 4/1, 28/1, 216/1, 217/1, 218/1, 219/1, 220, 221, 222, 238, 239, 240, 241/1, 245/1, 246/1, 251/1, 299/1, 301/1, 326/1, 327/1, 1/1.	153	W.— Mohal Khander. N.— Boundary of Mohal Dhar Nalah. S.— Land of Uthlog and Jun. E.— Boundary of Mohal Prabha.
120.	2435	Dhar Jawara	Dhar Jawara	1,2,3,4,5	861	W.— Boundary of Mohal Bhagoi. N.— Dhar Trikund. S.— Dhar Sanser Patta.
121.	2436	Madhwal	Bhagigarh	1/1, 91/1, 154/1, 154/1, 336/1/1.	89	E.— do- W.— Dhar Prabha. N.— Forest Bhagei Garh. S.— Nala Chanju.
122.	2437	Moha U.P.F.	Moha	207/1, 208/1, 381/1.	88	E.— Cultivated land of Mohal Bhageigarh. W.— Mohal Kathwar and Nala Bhagei. N.— Cultivated land of Mohal Bhosdiu. S.— Boundary of Mohal Juri.
123.	2438	Bhegigarh	Bhegigarh	1/2, 2/1, 18, 19/1, 22, 23, 57/1/1, 62/1, 77/1/1, 88/1.	349	E.— Boundary of Trakar Khartap. W.— Boundary of Mohal Bharadui. N.— Mohal Nalah. S.— Mohal Chachoga.
124.	2439	Joori	Joori	1, 2, 5/1, 13/1, 22/1, 59/1, 153/1, 220/1.	193	E.— Mohal Kathwar. W.— Mohal Chachoga. N.— Nala Moha and Mohal Bharaduin. S.— Gram Joori.
125.	2440	Dhar Joori	Tarkar Khartap.	12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 30, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42.	258	E.— Nala Joori W.— Trakar Khartap Joori. N.— Boundary of Mohal Tarkar Kharter. S.— do- E.— do- W.— do-

1	2	3	4	5	6	7
126.	2441	Kundgu	Kathwad	1/1, 2/1/1, 2/2, 26/1.	243	N.—Dhar Chhareta and Kushan. S.—Land of Gram Kundgu. E.—do- W.—Mohal Tikkarigarh and Batrundi.
127.	2442	Gawad	Joori	5/2, 13/2, 219/1, 220/2.	18	N.—Land of Gram Gawad. S.—Nala Jured. E.—Land of Gram Jawad. W.—do-
128.	2443	Kathwad II	Kuthwad	86/1, 128/1, 439/1, 170/1, 479/438/198/1, 479/438/198/2, 202/1, 215/1, 250/1, 255/1.	745	N.—Mohal Batrundi and land of Kundgo. S.—Nala Bahgaigarh. E.—Bhagaigarhand land Kangela. W.—Jungal Kathwar I and land of Mohal Kathwar.
129.	2444	Dhar Sanserpat	Dhar Sanserpat.	1, 2, 3, 4, 5, 6, 7, 8.	2841	N.—Boundary of Pangi S.—Mohal Mawa and Bharaduin. E.—Dhar Milgu. W.—Dhar Jawara and Trikund.
130.	2445	Mora	Joori	206/1, 211/1, 212/1, 213/1, 214/1	41	N.—Land and Ghallegat Gram Mora. S.—Nala Juri. E.—Tarkar Khartap. W.—Nala Juri.
131.	2446	Dhar Tarkund	Dhar Tarkund	1, 2, 3, 4	641	N.—Dhar Trampia. S.—Dhar Prabha and Jawara. E.—Dhar Sanserpatha. W.—Dhar Kushan.
132.	2447	Galota	Moha	1/1, 117/1, 209/1, 210/1, 228/1, 223/1, 247/1, 253/1.	235	N.—Dhar Sanserpat. S.—Cultivated land of Mohal Bharadvi. E.—do- W.—Mohal Bhardduni.
133.	2448	Prabha	Prabha	147/149/1, 235/1, 270/1, 275/1, 148.	173	N.—Dhar Prabha. S.—Boundary of Bhadoua Forest. E.—Boundary of Mohal Bhasadui and Dhar Jawara. W.—Dhar Nalah.
134.	2449	Dhar Nalaba	Dhar Nalaba	1, 2, 3, 4.	402	N.—Dhar Prabha and Kushan. S.—Mohal Bhagei and Forest Bhagei. E.—Mohal Khander and Prabha. W.—Mohal Kuthwar.
135.	2459	Nal	(i) Loddui (ii) Mowa (iii) Mohdi	587/1, 722/1/2, 822/1, 823/1, 825/1, 826, 827/1, 828/1. 1/1, 63/1, 64/1, 80/1, 332/1, 339/1, 340/1, 436/366, 367/1, 376/1, 385/1, 388/1, 433, 438/434. 292/1, 299/1, 326/1, 440/1, 430/1, 458/1, 502/1, 502/1, 514/1, 515, 516/1, 517, 518, 519/1, 539, 551/1, 567/1, 570.	349	N.—Mohal Kuthar. S.—Cultivated land of Mohal Lahduin. E.—Cultivated land of Mohal Mowa. W.—Cultivated land of Gram Thaka and Nala Dulahr.
136.	2464	Ghumarka	(i) Dulahi (ii) Sarunda	1807, 1808, 1821/1, 1823, 1828/1, 1945/1, 1946/1. 2, 4, 8/1, 21/1, 21/2, 23/1, 24/1, 25/1, 630/1, 631/1, 652/2.	74	N.—Land of Stapar and Ghumarka. S.—Land of Mohal Sarunda. E.—Land of Aعرai and Dhand U.P.F. W.—Land of Mohal Sarunda.
137.	2465	Rood U.P.F.	(i) Sal (ii) Rajnagar	2/1, 3/1, 684/1, 686, 687, 705/1, 685/1, 937/1, 938, 939, 940, 941, 942, 1009, 1010, 1011, 1012, 1026/1, 1018/1, 1008/1, 1013/1. 2456/1, 2500/2227/1, 2550/2496/1	329	N.—Mohal Rupni. S.—Land of Mohal Rajnagar. E.—Mohal and Rajnagar. W.—Mohal Chaklu.
138.	2470	Prahnu	(i) Dulah	702/232/1, 648/1, 676/1, 683/1, 704/685/1.	126	N.—Cultivated land of Gram Prahnu.

1	2	3	4	5	6	7
			(ii) Trauhnui	39/1, 44/1, 244/1, 246, 249, 250/1, 252/1, 253/1, 270/1, 272/1, 795/1.		S.—Boundary of Mohal Behra. E.—Cultivated land of Gram Dulahr. W.—Cultivated land of Gram Prahnu.
139.	2472	Dulahr	Dulahr	68/1, 73/1, 74/1, 700/1, 385/1, 387/1, 390/1, 430/1, 697/1, 698.	107	N.—Nala and land of Dulahr. S.—Forest Behra. E.—Nala Dulahr and Forest Lodu Bain. W.—Cultivated land of Mohal Dulahr.

NOTIFIED LIST OF FOREST/DIVISION, CHAMBA (H.P.) IN RESPECT OF TISSA RANGE CHAMBA FORESTS

District: CHAMBA

Tehsil: CHURAH

S. No.	File No.	Name of Forest	Name of Mohal	Khasra No.	Acres	Cardinal Boundaries
1	2	3	4	5	6	7
1.	2604	DPF Dauri	DPF Dauri	2, 4/1, 5	32	N.—R.F. Dauri and Tatrog. S.—Cultivated land of Mohal Dauri and Forest Dauri. E.—Boundary of Mohals Dobh. Dakerund and Tatrog. W.—Mohal RF Dauri and Mohal Dauri.
2.	2605	DPF Pukhtala	DPF Pukhtala	1, 20, 24, 29, 30, 7, 8, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 26, 27, 28, 39, 40, 41, 42, 43, 44, 45.	3400	N.—Forests Pukhtala and Superinjala. S.—Forest Dudra and Dhar Jaibag. E.—Forest Topi DPF and RF Pukhtala. W.—Dhar Nosra and RF Lower Toni.
3.	2606	DPF Jholla	DPF Jholla	1, 3	731	N.—Boundary of Mohal Babi and Sudla. S.—Boundary of Mohal Andwas. E.—Boundary of Mohal Chundi & RF Himgiri. W.—UPF Saru and Mohal Chilli & RF Chilli.
4.	2607	DPF Chilli	DPF Chilli	1, 2, 3, 4	1095	N.—Boundary of Mohal Bhipu. S.—Boundary of Mohal Lamouta. E.—Boundary of Mohal Chilli and RF Chilli. W.—Mohal Chalai & Mohal Ladroar & RF Khangu.
5.	2608	DPF Teroo	DPF Teroo	1	266	N.—Boundary of Dhar Teroo. S.—Boundary of Dhar Guniali & Bharmoo. E.—Boundary of Ghali Gamb Sagwali. W.—Boundary of Bhandal, Kiar Pargana.
6.	2609	DPF Khajrala	DPF Khajrala	1	171	N.—Dhar Sarwani. S.—UPF Chandamo. E.—Jungal Khajrala No. 2. W.—R. F. Aial.
7.	2610	DPF Halayee	DPF Halayee	1	139	N.—UPF Halayee & Mohal Ladroara. S.—RF Kangu. E.—UPF Jawala & Mohal Ladroara

1	2	3	4	5	6	7
8.	2611	DPF Khangu	DPF Khangu	1	11	W.—RF Khangu and UPF Halayee. N.—Mohal Khangu. S.—R F Khangu. E.—DPF Halayee. W.—Mohal Khangu.
9.	2612	DPF Chanderoal	DPF Chanderoal	1 and 2	482	N.—Mohal Sagwari. S.—Dhar Bharnoo. E.—RF Khangu & Mohal Khangu. W.—RF Chanderoal and Mohal Sagwari.
10.	2613	DPF Jawala	DPF Jawala	2	143	N.—Mohal Laderoara. S.—RF Khangu. E.—Mohal Laderoara & RF Tikkari. W.—DPF Halayee.
11.	2614	DPF Halayee	DPF Halayee	2	11	N.—Mohal Khangu. S.—DPF Halayee. E.—DPF Halayee. W.—Mohal Khangu.

स्वास्थ्य एवं परिवार कल्याण विभाग

अधिमूचनाएं

शिमला-171002, 7 मई, 1981

संख्या स्वास्थ्य-बी(3)-216/80.—राज्यपाल, हिमाचल प्रदेश, डा0 विजय कुमार को हिमाचल प्रदेश दन्त चिकित्सक के पद पर 940-30-1000-40-1200/50-1400/60-1700/75-1850 रुपये के वेतनमान में तदर्थ आधार पर छः माह के लिए 10-3-80 (पूर्वाह्न) से या तब तक के लिए जब तक कि आसामी नियमित रूप से नहीं भरी जाए, जो भी पहले हो, नियुक्त करते हैं।

शिमला-171002, 13 मई, 1981

संख्या स्वास्थ्य-ख(3)-219/80.—राज्यपाल, हिमाचल प्रदेश, डा0 सतीश गोयल को दन्त चिकित्सक के पद पर 940-30-1000-40-1200/50-1400/60-1700/75-1850 रुपये के वेतनमान में तदर्थ आधार पर छः माह के लिए 7-3-80 (पूर्वाह्न) से या तब तक के लिए जब तक कि आसामी नियमित रूप से नहीं भरी जाए, जो भी पहले हो नियुक्त करते हैं।

शिमला-171002, 13 मई, 1981

संख्या स्वास्थ्य-ख(3)-218/80.—राज्यपाल, हिमाचल प्रदेश, डा0 विनोद वावर दन्त चिकित्सक के पद पर 940-40-1000-40-1200/50-1400/60-1700/75-1850 रुपये के वेतनमान में तदर्थ आधार पर छः माह के लिए 7-3-1980 (पूर्वाह्न) से या तब तक के लिए जब तक कि आसामी नियमित रूप से नहीं भरी जाए, जो भी पहले हो नियुक्त करते हैं।

शिमला-171002, 16 मई, 1981

संख्या स्वास्थ्य-ख(3)-217/80.—राज्यपाल, हिमाचल प्रदेश, डा0 विमल कान्त सीकरी, दन्त चिकित्सक के पद पर 940-30-1000-40-1200/50-1400/60-1700/75-1850 रुपये के वेतनमान में तदर्थ आधार पर छः माह के लिए 7-3-1980 (पूर्वाह्न) से या तब तक के लिए जब तक कि आसामी नियमित रूप से नहीं भरी जाए, जो भी पहले हो नियुक्त करते हैं।

हस्ताक्षरित
उप-सचिव।INDUSTRIES DEPARTMENT
NOTIFICATION

Simla-171002, the 8th April, 1980

No. 4-15 71-SA (AR)-(FC)-II.—The Governor, Himachal Pradesh, is pleased to order publication of the 12th Annual Report of Accounts for the year 1978-79 of the Himachal Pradesh Financial Corporation in the Official Gazette as required under sub-section (3) of Section 38 of the State Financial Corporation Act, 1951.

By order,
B. C. NEGI,
Commissioner-cum-Secretary.TWELFTH ANNUAL REPORT OF THE BOARD OF DIRECTORS
OF THE
HIMACHAL PRADESH FINANCIAL CORPORATION
for the year ended 31st March, 1979

(Under section 36 of the State Financial Corporations Act, 1951)

The Board of Directors present herewith their Twelfth Annual Report on the working of the Corporation during the year ended 31st March, 1979 together with the audited statement of accounts for the year ended 31st March, 1979.

The perspective

Himachal Pradesh, with its peculiar topography including dependence on availability of raw material and market outside the State, has a limited scope of industrial development. However, this aspect has been overcome to a great extent with the dedicated efforts put in by the State Government through the declaration of new industrial policy and package of incentives and providing better infra-structural facilities at various places identified as industrial focal points. As a result of these endeavours, the State has made a major break-through in tapping the resources available in the Pradesh. In line with the policy of the Central Government to encourage village and small industries in order to generate employment, the State Government has established District Industries Centres at all the District Headquarters. These centres would assist, guide and encourage prospective entrepreneurs in the setting up of new industries in the Pradesh, particularly in rural areas.

Assistance during the Year

The gross sanctions of financial assistance of loans and underwriting amounted to Rs. 147.09 lakhs which shows a decline of 34.52% as compared to gross sanctions of Rs. 224.63 lakhs accorded during the previous year. The decline in the sanctioned assistance was on account of the fact that most of the applications received by the Corporation during the year were at a very preliminary stage and could not be finalised on account of substantial lack of information. The Corporation has, however, done its best to finalise the proposals expeditiously. The aggregate sanction of loans went up to Rs. 1,768.86 lakhs. The average sanctions per annum worked out to Rs. 147.40 lakhs as compared to Rs. 147.43 lakhs during the previous year.

Loans Sanctioned

The Corporation during the year under review received 95 applications for an aggregate amount of Rs. 391.59 lakhs. This includes 11 applications for additional loan from existing units for an amount of Rs. 44.59 lakhs and 4 applications for grant of soft loan out of funds raised under Section 4-A of the State Financial Corporations Act, 1951 for an amount of Rs. 2.17 lacs. The current year's applications together with those pending at the close of the last year made a total of 128 applications for Rs. 553.53 lacs from a variety of industries. The Corporation considered 88 applications amounting to Rs. 362.57 lacs during the year under report. Out of the above, the Corporation sanctioned 43 applications amounting to Rs. 147.09 lacs, rejected 11 applications amounting to Rs. 49.95 lacs and 34 applications amounting to Rs. 153.59 lacs were closed or withdrawn by the parties. Out of the sanctioned applications, in 21 cases the amount applied for was reduced after examination by the Corporation. The total reduction was to the extent of Rs. 11.94 lacs. At the end of the year, 40 applications for an aggregate amount of Rs. 190.96 lacs were pending for consideration. The Corporation has sanctioned 1132 applications since its inception for an amount of Rs. 1,768.86 lacs.

The statements based on the International Standard of Industrial Classification showing applications received, sanctioned, rejected, withdrawn or lapsed and the amount actually disbursed to the respective industries upto 31st March, 1978 and from 1st April, 1978 to 31st March, 1979 are separately given in Appendix-A, Part I and II respectively. The position of applications for the year under review as also the cumulative figures at the close of the year are given in the following table:—

	(Rs. in lacs)					
	Small scale		Others		Total	
	No.	Amount	No.	Amount	No.	Amount
Applications pending at the beginning of the year	.. 31	101.94	2	60.00	33	161.94
Total applications received	.. 90	256.79	5	134.80	95	391.59
Total applications sanctioned	.. 41	87.09	2	60.00	43	147.09
Total applications rejected	.. 11	49.96	—	—	11	49.96
Total applications withdrawn, lapsed, closed etc.	.. 32	93.59	2	60.00	34	153.59
Total applications sanctioned with reduced amount and total amount reduced	.. 21	11.93	—	—	11	11.93
Total applications pending at the close of the year	.. 37	116.16	3	74.80	40	190.96
Loans sanctioned (effective)	.. 485	822.41	16	386.08	501	1,208.49
Loans disbursed	.. 911	915.07	13	283.48	924	1,198.55

Loans disbursed

During the year under report, the Corporation disbursed loans of Rs. 90.75 lacs to new cases and Rs. 61.07 lacs to partly disbursed accounts of previous years, making total disbursement of loans to Rs. 151.82 lacs. The total disbursement of loans at the close of the year since the inception of the Corporation stood at Rs. 1,198.55 lacs. Slow pace of disbursement is attributable to the shortage of building materials like cement etc. Another difficulty experienced by the borrowers was in regard to raising of expected promoters' contribution before the actual disbursement. The disbursement-sanction ratio is, however, satisfactory. The following statement will show at a glance the net results of the working of the Corporation upto the year ended 31st March, 1979:—

(i) Loans sanctioned upto 31st March, 1979	Rs.	17,68,85,580.00
(ii) Less sanctions declined/cancelled/withdrawn	Rs.	2,62,46,931.56
(iii) Net sanctions (i)–(ii)	Rs.	15,06,38,648.44
(iv) Less sanctions fully repaid	Rs.	2,97,89,350.63
(v) Effective sanctions (iii)–(iv)	Rs.	12,08,49,297.81
(vi) Net sanctions at (iii) above	Rs.	15,06,38,648.44
(vii) Less loans not disbursed in respect of sanctions fully repaid	Rs.	9,08,510.04
(viii) Less loans disbursed to 924 concerns	Rs.	11,98,54,546.76
(ix) Balance of loan commitments (vi)–(vii+ix)	Rs.	2,98,75,591.74
(x) Loans outstanding as on 31st March, 1979	Rs.	8,10,05,667.45

The statements containing classification of loans Amount-wise, Industry-wise, District-wise and Constitution-wise as on 31st March, 1979 are furnished in Appendix 'B', 'C', 'D' and 'E' respectively.

Foreign Exchange Loans

The corporation provides loans in foreign currency for importing capital equipments from abroad. The Corporation has sanctioned foreign exchange loans of Rs. 11.60 lacs (comprising of foreign currency of Rs. 2.25 lacs, rupee loan of Rs. 8.35 lacs and soft loan of Rs. 1.00 lac) during the year under report. The aggregate loans sanctioned (net) under the scheme amounted to Rs. 42.37 lacs (comprising of foreign currency loans of Rs. 22.95 lacs, rupee loan of Rs. 18.42 lacs and soft loan of Rs. 1.00 lac) to 5 units.

Underwriting

Although the Corporation is authorised to undertake the underwriting business, the work has not been undertaken on full scale so far in order to avoid duplicity as the same is being handled by H. P. Mineral and Industrial Development Corporation Ltd. (A State Government Undertaking). However, the Corporation had sanctioned assistance amounting to Rs. 12.70 lacs to two subsidiaries of H. P. Mineral and Industrial Development Corporation Ltd. during

the previous years. A liability of Rs. 5.94 lacs devolved on the Corporation which has been fully discharged. Out of the aforesaid amount of Rs. 5.94 lacs, the liability of Rs. 0.74 lac was discharged during the year under report. The details of equity investments held by the Corporation are furnished in Annexure III.

Special Capital Scheme

The Corporation raised special capital of Rs. 14.00 lacs under section 4(A) of the State Financial Corporations Act, 1951 to assist the technocrats. Under this scheme, new entrepreneurs/craftsmen are eligible to get assistance upto 20% of the cost of the project or Rs. 2.00 lacs whichever is less to meet with the shortfall in expected level of promotor's contribution. The assistance bears interest of 1% per annum with a moratorium of 5 years. The Corporation has sanctioned assistance amounting to Rs. 1.92 lacs to 3 units so far. Since the utilisation under the scheme is poor, the Corporation is considering to liberalise the scheme in consultation with the IDBI in order to achieve better results.

Central Subsidy

The Corporation is the recognised agency for disbursement of Central Investment Subsidy to units assisted by the Corporation. It takes necessary steps for submitting the cases of eligible units to the State Level Committee appointed by the Government of Himachal Pradesh in order to facilitate the entrepreneurs. The Corporation disburses Central Subsidy from its own funds and gets re-imbursement from the Central/State Government in due course. However, interest at normal rate is charged from the entrepreneurs in case the re-imbursement is delayed beyond 90 days by the State Government. Since inception of the Central Investment Subsidy Scheme, an amount of Rs. 237.10 lacs was sanctioned by the State Level Committee and an amount of Rs. 139.83 lacs (including Rs. 33.96 lacs during the year under report) was disbursed by the Corporation upto the end of the year under report.

State Government Subsidy

The Corporation continued to act as an agent of the State Government for disbursement of State Government Subsidy to units which have availed financial assistance from it. According to the scheme, this subsidy is admissible to the units which are being established in areas which are not covered by Central Investment Subsidy Scheme i.e. Bilaspur, Kinnaur, Lahaul and Spiti, Mandi and Simla districts at the rate of 10% of the fixed capital investment as defined in Central Investment Subsidy Scheme subject to a maximum of Rs. 25,000/- per unit. A sum of Rs. 1.22 lacs was sanctioned by the State Government to 11 units assisted by the Corporation. An amount of Rs. 1,07,509/- was placed at the disposal of the Corporation during the year under report besides Rs. 1,38,343/- during the previous year. Out of Rs. 2,45,852/- received from the State Government, an amount of Rs. 1,39,440/- has been disbursed upto the end of the year.

Margin Money/Seed Capital Scheme

The Government of Himachal Pradesh has placed at the disposal of the Corporation a sum of Rs. 31.00 lacs under Margin Money/Seed Capital Scheme of the Central Government which was revised during the year under report in order to generate employment and promote development of rural areas. The revised scheme envisages provision of Margin Money/Seed Capital to small scale tiny units set up in areas with a population of less than 50,000 with investment in plant and machinery not exceeding Rs. 1.00 lac. The assistance to be provided under this scheme will be 10% of the total investment or Rs. 20,000/- whichever is less. The State Government during the year under report sanctioned seed capital to 5 units amounting to Rs. 23,190/-. The Corporation disbursed an amount of Rs. 33,310/- to six units including five units partly disbursed during the previous year. The total sanctions and disbursements upto 31st March, 1979 stood at Rs. 11.80 lacs to 69 units and Rs. 9.62 lacs to 59 units respectively.

Interest Subsidy Scheme

During the year under report, the Government of Himachal Pradesh placed at the disposal of the Corporation a sum of Rs. 2.00 lacs under the Interest Subsidy Scheme. The scheme envisages subsidisation of interest on term loans raised by units having fixed capital investment upto Rs. 1.50 lacs each by 3% below the Government lending rates. The Corporation has released an amount of Rs. 24,060/- upto the end of the year to various financial institutions including Commercial Banks for crediting to the accounts of the concerned units.

Co-ordination with Banks

With a view to facilitate the term loan and working capital requirements of small scale borrowers, the Corporation has entered into participation agreements with a number of banks according to which financial assistance for working capital in respect of units financed by the Corporation shall be provided by the Banks. However, this arrangement could not prove to be an effective measure for co-ordination. Based on the recommendations of the Working Group set up under the Chairmanship of Shri V. M. Bhide by the Industrial Development Bank of India in October, 1976 as a result of the recommendations of the 16th SFCs Conference, the Corporation proposes to convene a Workshop shortly where suggestions to bring about co-ordination between the SFCs and Banks would be discussed.

Financial Assistance to Backward Areas

During the year under review, the Corporation sanctioned assistance amounting to Rs. 145.14 lacs in the backward areas of the State against Rs. 180.91 lacs during the last year and an amount of Rs. 141.39 lacs was disbursed during the year under report against a sum of Rs. 158.68 lacs disbursed during the last year. The decline in sanctioning of assistance in backward areas is due to overall decline in sanctions from Rs. 224.63 lacs to Rs. 147.09 lacs. The percentage of assistance sanctioned and disbursed works out to 98.7 and 93.1 respectively of the total sanctions and disbursements made during the year under report as against 80.5 and 81.4 of the last year. The efforts of the Corporation are geared to enlarge its contribution for the development of backward areas with a view to remove inter-district imbalance in the State.

Rate of Interest

The present lending rate structure of the Corporation which came into force with effect from 1st December, 1975 is given at Appendix 'H'.

Margin

No change in the margin retained by the Corporation against the security has been effected during the year under report and the same is given at Appendix 'I'.

NEW SCHEMES

A Working Group was set up by the Government of India for evolving specific measures for expanding institutional credits to small scale, cottage industries etc. with special reference to the role of D.I.Cs. (District Industries

Centres). The Working Group with a view to generate production and employment in rural areas made its recommendations for channelising institutional credit on an increasing scale to the 'Tiny' modern small scale industries and village and house-hold industries. Based on the suggestions made by the Working Group as received from IDBI, the Corporation during the year under report has framed two special schemes as under:—

(i) Assistance to Artisans and Village Cottage Industries

This scheme envisages providing of composite assistance upto Rs. 25,000/- to artisans or small industrial activities in villages and small towns with a population not exceeding 50,000 involving utilisation of locally available natural resources and/or human skills. The assistance can be granted for term loan as well as working capital. The assistance can be provided upto 95% or more and would be repayable within 7 to 10 years with initial moratorium of 12 to 18 months. The effective rate of interest would be 9.5% and 11% in backward and non-backward areas respectively, which would be further subsidised to 7% by State Government under Interest Subsidy Scheme. The D.I.Cs. have been empowered to appraise the loan proposals. The loans would be sanctioned by the Managing Director or Officer-in-charge of District Offices. The decision of the Managing Director would be conveyed to D.I.Cs. within 15 days from the date of receipt of the appraisal report. The entrepreneurs would not be required to pay any processing fee and penal interest.

(ii) Assistance to Tiny Units

This scheme envisages providing of assistance to tiny units i.e. units located in villages and towns with population not exceeding 50,000 in which the original investment in equipment and machinery does not exceed Rs. 1.00 lac. The assistance would be to the extent of 75% of fixed assets and repayable within 7 to 10 years with initial moratorium of 12 to 18 months. The effective rate of interest would be 9.5% and 11% in backward and non-backward areas respectively. The entrepreneurs have been exempted from payment of processing fee, furnishing of collateral security or personal guarantee and penal interest in case of defaults. The D.I.Cs. have been authorised to appraise the loan proposals. The loans would be sanctioned by the Managing Director and decision on appraisal reports received from D.I.Cs. would be conveyed to them within 15 days. The tiny units including artisans have been exempted from payment of travelling and out-of-pocket expenses for verification of title, assessment of security. However, actual fees, charges shall be recoverable. The tiny units have also been exempted from payment of travelling charges of officials deputed for recovery, verification of assets etc.

AUGMENTATION OF RESOURCES

(i) Share Capital

The authorised capital of the Corporation is Rs. 200.00 lacs. During the previous year, the Corporation raised the issued and subscribed capital from Rs. 96.00 lacs to Rs. 110.00 lacs by issuing shares for Rs. 14.00 lacs under special class of capital under section 4A of the State Financial Corporations Act, 1951. The additional capital has been subscribed by the State Government and the Industrial Development Bank of India in equal proportion. During the year under report, the Corporation decided to raise the issued and subscribed capital from Rs. 110.00 lacs to Rs. 135.00 lacs by issue of shares under special class of capital in terms of provisions contained in Section 4A of the State Financial Corporations Act, 1951.

The position regarding distribution of shares amongst various parties as at the end of the year was as under:—

	No. of Shares	Percentage of Shares
(i) Himachal Pradesh Government	.. 66,255	60.2
(ii) Industrial Development Bank of India	.. 39,310	35.7
(iii) Scheduled banks, Co-operative banks, Insurance companies, Investment trusts and other Financial institutions	.. 4,050	3.7
(iv) Parties other than those referred to in items (i), (ii) and (iii) above	.. 385	0.4
	<u>1,10,000</u>	<u>100.00</u>

(ii) Borrowing from the State Government

The outstanding loan of the State Government under section 7 (3) of the State Financial Corporations Act, 1951 stood at Rs. 2.00 lacs as on 31st March, 1979.

(iii) Refinance

The Corporation continued to make full use of facility available from the Industrial Development Bank of India.

During the year under report, the Corporation approached the Industrial Development Bank of India for refinance of 43 cases for Rs. 131.87 lacs which together with 20 cases for Rs. 114.44 lacs pending at the close of previous year made a total of 63 applications for Rs. 246.31 lacs. The Corporation availed refinance to the extent of Rs. 144.89 lacs during the year under report. At the close of the year, 7 applications for Rs. 61.33 lacs were under consideration with the Industrial Development Bank of India.

The above position has been summarised as under:—

	No.	Amount
(i) No. of applications pending with IDBI at the beginning of the year		
Small Scale	.. 18	56.44
Transport	.. —	—
Others	.. 2	58.00
	<u>20</u>	<u>114.44</u>

	No.	Amount
(ii) No. of applications submitted to IDBI during 1978-79		
Small Scale	41	82.87
Transport	2	49.00
Others		
	43	131.87
(iii) Refinance sanctioned		
Small Scale	41	79.80
Transport	3	77.00
Others		
	44	156.80
(iv) Refinance availed		
Small Scale	40+(31)	96.91
Transport	1+(3)	47.98
Others		
	41+(34)	144.89
<i>Note.</i> —Figures in brackets indicate the partially disbursed cases of previous years.		
(v) No. of applications lapsed, withdrawn or rejected		
Small Scale	12	27.22
Transport	—	—
Others	—	—
	12	27.22
(vi) No. of applications pending with the IDBI		
Small Scale	7	61.33
Transport	—	—
Others	—	—
	7	61.33

The percentage of refinance availed to the amount of refinance sanctioned comes to 92.4 which would appear to be quite satisfactory. The higher percentage was possible mainly due to close co-ordination with the Industrial Development Bank of India.

The total refinance availed of by the Corporation upto 31st March, 1979 (including Rs. 27,58,157/- comprising of foreign currency loan of Rs. 14,90,628/- and rupee component of Rs. 12,67,529/- under the IDA Line of Credit/World Bank Loan) amounted to Rs. 8,80,97,715.50 and the balance outstanding stood at Rs. 4,53,04,677.30.

(iv) Floatation of Bonds

During the year under report, the Corporation decided to float two series of bonds, amounting to Rs. 50.00 lakhs each with option to retain 10% excess subscription. The Corporation was, however, granted permission by the Industrial Development Bank of India to float Bonds for Rs. 75.00 lakhs with an option to retain 10% excess subscription. The Corporation, therefore, issued bonds amounting to Rs. 50.00 lakhs with an option to retain 10% excess subscription in December, 1978 and postponed the balance issue to March, 1979. The position was reviewed in March, 1979 and on account of satisfactory liquidity position, it was decided to surrender the balance allotment. The Corporation has so far issued six series of bonds aggregating Rs. 247.00 lakhs besides bonds amounting to Rs. 1.43 lakhs transferred to our share by the erstwhile Punjab Financial Corporation at the time of re-organisation on 1st April, 1967 and the same have been redeemed.

A statement indicating the sources and uses of funds during the year under report is attached at Annexure II.

REPAYMENTS

Progress of Repayments

The progress of recovery of instalment and interest which became due during the year as well as the overdues of previous years continued to be unsatisfactory. This was on account of sickness in the industry in general and units assisted by the Corporation in particular for which we have taken relief measures as described elsewhere in the report. The problem of overdues has been engaging the attention of the Industrial Development Bank of India as well. Accordingly, a working group under the Chairmanship of Shri Philip Thomas, General Manager, SFCs Department, Industrial Development Bank of India was appointed for examining the arrears position of State Financial Corporations. The Group has made valuable suggestions for reducing the arrears and streamlining the accounting procedure. The report of the working group was considered in the 19th Conference of State Financial Corporations and the recommendations were accepted. The Corporation has started initiating action on these recommendations.

Despite all these difficulties, the position of recovery was slightly better as compared to the previous year. The total amount of interest due on loans (excluding suit-filed cases) during the year under review was Rs. 74.03 lakhs, out of which an amount of Rs. 58.15 lakhs was actually received which also included part payment of interest in arrear at the close of the previous year. Further, a sum of Rs. 24.84 lakhs accrued as interest on the total advances during the year under review but this amount actually falls due for payment after 31st March, 1979. According to schedule of repayment of principal, the total amount which fell due during the year under review was Rs. 127.86 lakhs. The actual repayment of principal, however, amounted to Rs. 104.48 lakhs which also included part repayment in respect of

arrears of principal at the close of the previous year. The statement given below shows the figures of repayment and defaults as at the end of the year:—

	Principal Rs.	Interest Rs.
Arrears at the beginning of the year	32,44,151.71	13,96,647.37
Due during the year	1,27,85,860.10	74,02,511.63
Received during the year	1,04,47,938.67	58,14,819.99
Arrears at the close of the year	55,82,073.14	29,84,339.01

An amount of Rs. 4,27,177.95 on account of principal has been excluded from the opening default due to transfer of the amount to the suit-filed accounts during the year. The amounts of Rs. 2,29,418.60 and Rs. 47,080.41 have been excluded from the opening default of principal and interest respectively on account of re-scheduling during the year. An amount of Rs. 1,76,372.01 on account of interest has also been excluded from the opening default on account of cases transferred to suit-filed accounts. Further, the amounts of Rs. 2,16,054.36 and Rs. 76,501.79 on account of principal and interest respectively have also been included in the opening default on account of cases earlier included in suit-filed accounts but now decided by the Court. The Industry-wise classification of defaults (excluding suit-filed cases) as on 31st March, 1979 is as under:—

Sl. No.	Industry	No. of units	Principal Rs.	Interest Rs.
1	2	3	4	5
1. Cement Products	..	5	2,18,417.80	67,708.05
2. Chemicals	..	12	3,57,659.44	3,73,474.26
3. Cold Storage and Ice Factory	..	2	25,012.91	15,300.96
4. Composite	..	6	19,130.29	16,357.44
5. Electrical Goods	..	4	1,27,995.55	78,289.73
6. Fertilizer	..	3	3,30,500.00	2,71,167.97
7. Food	..	3	85,952.21	28,547.97
8. Hotel	..	13	1,69,119.19	1,00,644.38
9. Metal Products	..	26	13,06,992.11	8,00,081.95
10. Mining and Stone Crushing	..	9	1,81,259.88	73,502.33
11. Miscellaneous	..	21	63,156.90	3,86,891.87
12. Paper and Paper Products	..	4	1,56,000.00	2,36,373.01
13. Printing Press	..	3	24,600.00	12,533.42
14. Rubber and Plastics	..	5	1,53,663.21	1,22,335.96
15. Textile	..	2	30,000.00	39,985.23
16. Transport operators	..	150	23,32,613.65	3,61,144.48
Total	..	268	55,82,073.14	29,84,339.01

A statement containing the details of default cases of more than six months and exceeding loan of Rs. 2.00 lacs each excluding suit-filed cases, is also furnished at Annexure IV. The Corporation has decided to review all sticky accounts from next year on the basis of security and overdue position and assess bad and doubtful debts, if any, on more realistic basis. The Corporation had been drawing accounts in such a way as to reflect only income which was likely to be realised so as to reduce the incidence of avoidable tax. The interest on sticky accounts where no amount has been received for 6 consecutive instalments, amounting to Rs. 12,11,143.16 has not been shown as income but the same will be claimed in the Courts during the subsequent years. The Corporation has now decided that interest in respect of those accounts where no amount has been received for 4 consecutive instalments shall not be shown as income from next year.

Suit Filed Accounts

The Corporation viewed with concern the sickness amongst the small scale units. The causes of sickness are being analysed by undertaking case-to-case study of individual units. The reasons are mainly inadequacy of working capital, marketing problems, dissention amongst the partners, lack of own contribution, delay in execution of the projects, non-availability of raw/building materials, technical problems etc. At the State level, a Committee has been constituted under the Chairmanship of Commissioner-cum-Secretary (Industries). The Corporation of its own granted reschedulement in the repayment of loans wherever considered necessary. It also assisted in getting working capital from Banks. In suitable cases, additional loans were granted for purchasing balancing plant and equipment as also for undertaking renovation and modernisation. The Corporation also permitted repayment of loans in monthly instalments. The Corporation also agreed to give second charge on fixed assets to Commercial Banks. It also assisted in getting the quota of coal and similar other materials from the Government. In a number of cases where suits were filed, consent decrees were obtained and these units started re-working.

At the close of the year, 41 cases in which legal proceedings had been initiated involving Rs. 113.48 lacs were pending in various Courts and were being pursued vigorously. Out of the aforesaid cases, and cases pertaining to the transport industry involved an amount of Rs. 2.21 lacs and the balance amount pertained to general industries. During the year under review, the Corporation instituted 12 fresh cases involving Rs. 15.25 lacs. A statement showing suit filed/decreed debts as on the 31st March, 1979 is given at Annexure V.

The statement given below shows the details of the arrears at the beginning of the year and at the close of the year in respect of suit-filed cases :

	Principal Rs.	Interest Rs.
Arrears at the beginning of the year	.. 74,95,049.53	33,74,874.76
Due during the year	.. 8,85,477.82	15,59,469.80
Received during the year	.. 12,915.28	1,70,063.72
Arrears at the close of the year	.. 83,67,612.07	47,64,280.54

The amounts of Rs. 2,16,054.36 on account of principal and Rs. 76,501.79 on account of interest have been each from the opening default on account of re-scheduling ordered by the Court during the hearings of the cases. Further the amounts of Rs. 4,27,177.95 on account of principal and Rs. 1,76,372.01 on account of interest have been included in the opening default in respect of new suit-filed cases.

The overdues as on 31st March, 1979 amounted to Rs. 85.66 lacs (excluding suit-filed cases) against the outstanding loan of Rs. 810.06 lacs. The amount involved in suit-filed cases as on 31st March, 1979 was Rs. 113.48 lacs. The percentage of over-dues and suit-filed cases to outstanding loans is 10.57 and 14.01 respectively, as against 7.04 and 14.21 respectively during the previous year.

Pre-Mature Repayments

In addition to above, an amount of Rs. 22.07 lacs was received from the loanee concerns pre-maturely which pertain to 63 transport and 2 industrial loan cases. Another amount of Rs. 3.13 lacs was received although the same was not due during the year.

ACCOUNTS

(i) Appropriations

The Corporation, during the year under report, earned gross income of Rs. 84,57,814/- against Rs. 76,32,114/- during the previous year and a net profit of Rs. 31,34,747/- against Rs. 28,24,828/- during the previous year, which has been appropriated, after accounting Rs. 16,576/- as income tax adjustments for the previous years, as under:—

(i) Transfer to General Reserve	Rs.	1,25,186
(ii) Transfer to Special Reserve under section 36(i)(viii) of Income-Tax Act, 1961	Rs.	12,53,899
(iii) Transfer to Reserve for bad and doubtful debts	Rs.	3,75,557
(iv) Provision for taxation	Rs.	10,91,181
Total	Rs.	28,45,823

After making appropriations as above, the net amount required for payment of guaranteed dividend @ 3% per annum on 61,000 shares of Rs. 100/- each and 3-1/2% per annum on 35,000 shares of Rs. 100/- each is Rs. 3,05,500/- which amount is available out of our net profits. A statement showing figures of net profits and their appropriations since inception of the Corporation is furnished at Appendix 'F'.

(ii) Reserves

The Corporation has so far created reserves out of the surplus after providing for taxation, dividend and transfer to Reserve under section 36(i)(viii) of Income Tax Act, 1961 and the position as on 31st March, 1978 (including transfers during the year under report) was as under:—

(i) General Reserve under section 35 of the SFCs Act, 1951	Rs.	3,13,902
(ii) Special Reserve under section 35(A) of the SFCs Act, 1951	Rs.	16,61,224
(iii) Reserve for bad and doubtful debts	Rs.	8,74,777
(iv) Special Reserve under section 36(i)(viii) of the Income-Tax Act, 1961	Rs.	39,83,640
	Rs.	68,33,543

Since the total amount in the Reserve Fund under section 35(A) of the State Financial Corporations Act, 1951 does not exceed the 25% of the paid-up-capital, the dividend for the year under report accruing on the shares of State Government and Industrial Development Bank of India shall be transferred to same.

The various reserve funds of the Corporation as on 31st March, 1979 are as under:—

(i) General Reserve under section 35 of the SFCs Act, 1951	Rs.	4,39,088
(ii) Special Reserve under section 35(A) of the SFCs Act, 1951	Rs.	16,61,224
(iii) Reserve for bad and doubtful debts	Rs.	12,50,334
(iv) Special Reserve under section 36(i)(viii) of the Income-Tax Act, 1961	Rs.	52,37,539
	Rs.	85,88,185

The total reserves are Rs. 85.88 lacs against Rs. 68.34 lacs in the previous year, which position is satisfactory. To this amount will be added another amount of Rs. 2,92,195/- as special reserve fund under section 35A of the SFCs Act, 1951 after the dividend has been declared at the annual general meeting in June, 1979. After addition of the aforesaid amount, the total reserves will be 78.07% of the paid-up capital of Rs. 110.00 lacs as against 71.18% in the previous year.

ORGANISATION

Opening of new Offices

With a view to expedite sanction of loans to village, cottage and tiny units in co-ordination with District Industries Centres, the Corporation has decided to open 4 District offices at Solan, Nahan, Dharamsala and Una. The District Offices would be housed in the buildings of DICs. The Officers-in-charge of District offices have been empowered to prepare appraisal reports for loan proposals from artisans, tiny units and to sanction loans upto Rs. 25,000/- in each case. The District Offices are expected to play vital role in providing assistance to small and tiny units at District Headquarters and these entrepreneurs would not be required to visit Head Office of the Corporation.

Delegation of Authority

So as to expedite the processing of loan applications, the District Offices and DICs in the State have been empowered to appraise loan applications from tiny units, artisans etc. The Officer-in-charge of District Office has been delegated powers to sanction loans upto Rs. 25,000/- in each case. The powers to sanction loan by Executive Committee have been enhanced from Rs. 5.00 lacs to Rs. 10.00 lacs. With a view to take decision without delay in respect of loan of the amount involved, the Managing Director has been delegated powers to sanction loans to tiny units irrespective of the amount involved.

Group Gratuity Scheme

The Corporation has arranged Group Gratuity Insurance Scheme in collaboration with Life Insurance Corporation of India. The scheme envisages payment of gratuity to employees after completion of 5 years of service. The payment of gratuity in the case of an employee who dies while in service is insured under the scheme.

Staff Training

To equip the officers and staff with better tools of analysis, the Corporation deputed three officers and staff for training during the year.

Promotional Work

The Corporation is taking part in various seminars/campaigns organised by the Directorate of Industries, Small Industries Service Institute etc. which, besides being a forum to discuss matters and problems with entrepreneurs, also makes public the schemes and incentives of the Corporation.

Registration of Machinery Suppliers

With a view to facilitate early appraisal and to provide on-the-spot information to the entrepreneurs intending assistance, the Corporation has started registration of machinery suppliers and manufacturers. The assisted concerns would be required to purchase their plants and equipments from approved suppliers/manufacturers only.

MANAGEMENT**Board of Directors**

The following changes took place in the constitution of the Board during the year 1978-79:—

- (i) Consequent upon the transfer of Sarvshri M. K. Kaw, Director of Industries and K. C. Sharma, Deputy Secretary (Finance) from their respective departments, the State Government under section 10 (a) of the SFCs Act, 1951 nominated in their place Sarvshri S. K. Alok and B. R. Lakhnupal respectively with effect from 17-5-1978.
- (ii) Consequent upon the transfer of Shri B. C. Negi from the Industries Department, the State Government under section 10 (a) nominated in his place Shri R. C. Gupta as Director with effect from 19-6-1978.
- (iii) Consequent upon the transfer of Shri S. K. Alok, Director of Industries, the State Government under section 10 (a) of the SFCs Act, 1951 nominated in his place Shri A. K. Goswami with effect from 22-7-1978.
- (iv) Consequent upon the transfer of Shri B. R. Lakhnupal from the Finance Department, the State Government under section 10 (a) nominated Shri S. K. Alok as Director with effect from 25-7-1978.
- (v) The nomination of Shri K. Ganapathy having been withdrawn by the IDBI with effect from 18-7-1978, Shri A. Lahiri was nominated in his place by the IDBI under section 10 (a) of the SFCs Act, 1951 with effect from 13-11-1978.
- (vi) Consequent upon the transfer of Shri J. Krishnatrey, the RBI under section 10 (b) nominated in his place Shri K. Ganapathy with effect from 3-1-1979.
- (vii) As a result of election held under section 10 (d) of the SFCs Act, 1951 on 24th June, 1978 at the 11th Annual General Meeting of the Shareholders of the Corporation, Sarvshri B. N. Gupta and Jishan Lal Kuthiala were elected as directors in place of Sarvshri R. N. Kalra and C. B. Mittal respectively.
- (viii) Shri Pancham Chand Katoch after completion of his maximum term of 8 years retired from the directorship of the Corporation under sub-clause (3) of section 11 of the SFCs Act, 1951 with effect from 5-9-1978. The vacancy so caused shall now be filled by election in the 12th Annual General Meeting of the Shareholders of the Corporation.

Chairman

Shri L. Hmingliana Tochhawng, Chief Secretary to the Government of Himachal Pradesh continued as Chairman of the Corporation during the year under report.

Managing Director

Mrs. Sarita Prasad was appointed Managing Director in consultation with the Industrial Development Bank of India with effect from 1st May, 1978 and she assumed the charge of the post on 8th May, 1978. Her services have been placed by the Himachal Pradesh Government at the disposal of the Central Government for appointment as Deputy Secretary, Ministry of Defence, after expiry of her leave (with effect from 1st March, 1979) and Shri A. K. Goswami was appointed in her place in addition to his own duties. The Board places on record its keen and sincere appreciation of the valuable services rendered by Mrs. Sarita Prasad during her tenure.

Executive Committee

The Executive Committee consists of the Managing Director as Chairman and other directors namely Shri S. K. Alok, Shri A. K. Goswami, Shri K. Ganapathy, Shri A. Lahiri and Shri B. N. Gupta as its members. Shri K. C. Sharma was replaced by Shri S. K. Alok, Shri M. K. Kaw was replaced by Shri A. K. Goswami, Shri J. Krishnatrey was replaced by Shri K. Ganapathy and Shri K. Ganapathy was replaced by Shri A. Lahiri during the year under review.

Board Meetings

The Board held four meetings during the year under review at the Head Office of the Corporation.

Advisory Committee and Executive Committee Meetings

The Advisory and Executive Committees held four and three meetings respectively during the year under review, out of which one meeting of the Advisory and two meetings of the Executive Committee were held at the Head Office of the Corporation and remaining meetings were held at New Delhi.

Auditors

M/s S. L. Lamba and Co., Chartered Accountants, Simla continued to be our Auditors for the current year also. The Accountant-General, Himachal Pradesh and Chandigarh, Simla carried out the audit for the year 1977-78 in the month of September-October, 1978 and the report has been submitted to the Government.

ACKNOWLEDGEMENT

The Board places on record their appreciation of the valuable services rendered by Sarvshri M. K. Kaw, K. C. Sharma, B. R. Lakhnupal, K. Ganapathy, J. Krishnatrey, R. N. Kalra, C. B. Mittal and Pancham Chand Katoch.

The Board would like to take this opportunity to record their appreciation of the valuable advice and assistance received from the Reserve Bank of India, Industrial Development Bank of India, Industrial Finance Corporation of India, Life Insurance Corporation of India, Commercial Banks and other Financial Institutions.

The Board further acknowledges the co-operation and help received from the Directorate of Industries, Himachal Consultancy Organisation Ltd. and the Small Industries Service Institute in respect of evaluation of loan proposals.

In the end, the Board places on record its deep appreciation of the dedicated services rendered by all officers and staff of the Corporation, who have put in indefatigable efforts to achieve progress during the year under report.

By order of the Board of Directors,
A. K. GOSWAMI,
Managing Director.

APPENDIX 'A' (PART II)

Statement showing loan Applications Received, sanctioned Rejected, withdrawn or lapsed and amount actually disbursed Industry-wise (based on International classification of all economic activities) HPFC upto the year ended 31st March, 1978

Sl. No.	Type of Industry	No. of applications received	Amount	No. of applications sanctioned	Amount	No. of applications rejected	Amount	No. of applications lapsed/closed	Amount	No. of units disbursed	Amount
1	2	3	4	5	6	7	8	9	10	11	12
1.	Cement Products ..	11	19,87,000	6	7,68,000	1	1,65,000	3	7,45,000	5	5,72,721
2.	Chemicals ..	85	3,70,96,522	58	2,35,21,700	2	21,56,772	21	75,98,000	24	1,42,65,121
3.	Cold Storage and Ice Factory ..	10	49,84,000	7	40,91,000	—	—	1	3,00,000	4	21,77,034
4.	Electrical Appliances ..	15	76,26,167	10	45,34,800	—	—	5	28,31,000	4	4,40,388
5.	Engineering Goods ..	23	1,35,91,119	17	99,79,323	—	—	5	5,96,250	6	24,40,853
6.	Fertilizers ..	3	33,90,000	3	32,65,000	—	—	—	—	2	31,84,285
7.	Film Studio ..	1	10,00,000	—	—	—	—	1	10,00,000	—	—
8.	Food Manufacturing ..	23	88,52,450	17	61,42,100	2	1,15,000	4	20,60,000	10	42,61,100
9.	Hotel ..	110	1,91,28,025	64	93,57,200	7	5,83,600	37	82,14,975	33	38,67,096
10.	Leather and Fur Products ..	2	9,43,000	2	7,00,000	—	—	—	—	—	—
11.	Metal Products ..	93	3,40,24,890	61	2,20,63,320	3	9,23,000	24	77,57,734	41	1,34,64,828
12.	Mineral Mining and Stone Crushing ..	40	77,70,612	23	47,42,100	1	5,26,000	14	13,69,000	15	26,30,038
13.	Paper and Paper Products ..	14	1,54,87,231	9	40,49,000	—	—	1	30,00,000	6	30,76,401
14.	Petroleum and Coal ..	1	1,59,000	1	1,48,000	—	—	—	—	1	1,21,000
15.	Plastics ..	12	81,69,000	8	46,30,000	1	7,06,000	1	20,00,000	2	10,83,998
16.	Printing Press ..	10	5,06,500	9	3,88,500	—	—	1	40,000	7	2,97,853
17.	Rubber Products ..	6	31,20,000	3	14,85,000	1	2,40,000	2	13,00,000	2	3,32,000
18.	Service Station ..	7	22,27,150	4	6,04,000	—	—	3	15,61,000	1	29,479
19.	Stationery Items ..	4	2,64,150	2	80,000	—	—	1	1,00,000	2	69,670
20.	Textile ..	13	63,35,000	7	39,57,000	—	—	5	12,53,000	3	12,38,242
21.	Transport Equipment ..	10	40,59,800	9	35,74,500	—	—	1	63,300	4	33,58,943
22.	Transport Operators ..	772	5,00,76,857	704	4,60,30,437	4	2,09,500	64	37,39,100	670	4,32,59,204
23.	Wood-working and Miscellaneous Composite Units ..	103	1,52,96,505	65	80,65,700	5	4,57,130	24	50,26,745	43	45,02,777
	Total ..	1368	24,60,94,978	1089	16,21,76,680	27	60,82,002	218	5,05,55,104	885	10,46,73,031

Note.—Figures have been rounded off to nearest rupee.

APPENDIX 'A' (PART II)

Statement showing loan applications received, sanctioned, Rejected, closed/lapsed and amount actually disbursed Industry-wise (Based on International classification of all Economic Activities) for the year 1978-79

Sl. No.	Type of Industry	No. of applications received	Amount	No. of applications sanctioned	Amount	No. of applications rejected	Amount	No. of applications lapsed/ closed	Amount	No. of units disbursed	Amount
1	2	3	4	5	6	7	8	9	10	11	12
1.	Cement Products ..	—	—	—	—	1	2,00,000	—	—	(+1)	12,500
2.	Chemicals ..	7(+2)	89,64,553	1(+2)	31,30,000	2	7,02,500	2	14,63,000	4(+9)	13,97,448
3.	Cold Storage/Ice Factory ..	1(+1)	2,25,000	1	2,00,000	1(+1)	2,65,000	1	2,00,000	1(+2)	3,41,016
4.	Electrical appliances ..	4	41,25,000	1	30,00,000	1	4,59,000	—	—	1(+1)	6,09,900
5.	Engineering Goods ..	2(+1)	12,57,000	2	11,56,000	1	19,00,000	—	—	2(+1)	25,44,010
6.	Fertilizers. ..	1	3,99,000	—	—	—	—	—	—	—	—
7.	Food Manufacturing ..	3(+2)	15,13,000	2	1,74,000	—	—	1(+1)	4,18,000	3(+3)	11,36,229
8.	Hotels ..	12	31,98,752	4	5,05,500	2	12,44,946	3	9,28,056	3(+4)	6,92,458
9.	Leather/Fur Products ..	—	—	—	—	—	—	—	—	1	2,34,900
10.	Metal Products ..	11(+2)	49,52,659	5(+2)	16,69,000	—	—	2(+3)	16,08,659	(+8)	19,59,670
11.	Mining/Stone Crushing ..	1	1,27,000	2	3,44,000	—	—	—	—	3(+6)	7,70,820
12.	Paper and Paper Products ..	1(+1)	2,99,000	1	19,00,000	—	—	3(+1)	63,14,000	1(+2)	2,81,366
13.	Plastic ..	4	21,00,000	2	2,26,000	—	—	3	10,20,000	2(+1)	30,60,425
14.	Printing Press ..	2	11,99,000	1	11,60,000	—	—	1	39,000	(+1)	4,500
15.	Rubber ..	—	—	—	—	—	—	—	—	1	1,05,800
16.	Service Station ..	1	93,000	1	89,000	—	—	—	—	1	96,100
17.	Stationery ..	1	67,875	2	1,06,900	—	—	—	—	—	—
18.	Textile ..	5	18,13,307	1	2,20,000	—	—	3	22,98,307	1	1,33,700
19.	Transport Equipments ..	6	36,12,000	2	2,65,000	—	—	—	—	2(+2)	1,20,250
20.	Transport operators ..	6	4,12,500	6	4,12,500	—	—	—	—	5(+11)	11,07,423
21.	Wood Working and Composite Units Misc. ..	16(+2)	47,90,100	4(+1)	1,51,000	2	2,24,000	9(+1)	10,69,900	8	5,73,000
	Total ..	84(+11)	3,91,58,746	38(+5)	1,47,09,800	10(+1)	49,95,446	28(+6)	1,53,58,922	39(+52)	1,51,81,515

Note: 1. Figures in brackets indicate the additional loans sanctioned and disbursed to existing concerns assisted in previous years.

2. Figures have been rounded off to nearest rupee.

राज्य, विद्यार्थन प्रमाण, 13 अत, 1981/23 अंक, 1903

APPENDIX 'B'

Classification of loan and advances Amountwise as on 31-3-1979

Sl. No.	Range of Loan	Sanctioned upto 31-3-1978		Sanctioned during 1978-79	
		No. of applications	Amount Rs.	No. of applications	Amount Rs.
1. Rs.	10,000 to Rs. 25,000	84	16,28,220	1	21,000
2. Rs.	25,001 to Rs. 50,000	322	89,75,965	3	1,06,900
3. Rs.	50,001 to Rs. 1,00,000	460	4,20,61,972	19	13,94,000
4. Rs.	1,00,001 to Rs. 2,00,000	77	99,82,700	7	9,75,000
5. Rs.	2,00,001 to Rs. 5,00,000	60	1,82,11,500	5	10,55,000
6. Rs.	5,00,001 to Rs. 10,00,000	36	2,11,39,323	2	13,29,000
7. Rs.	10,00,001 to Rs. 30,00,000	50	6,01,77,000	6	98,28,000
	Total	1089	16,21,76,680	43	1,47,08,9

APPENDIX 'C' (Part I)

Classification of loan and advances Industries-wise as on 31st March, 1979

Sl. No.	Type of Industry	Effective Sanctions				Amount disbursed				Amount outstanding			
		Small Scale		Others		Small Scale		Others		Small Scale		Others	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Beverages ..	1	12,00,000	1	30,00,000	1	12,00,000	1	27,62,528	1	6,00,000	1	27,47,103
2.	Chemicals ..	31	63,85,760	6	1,60,45,000	21	41,57,490	5	1,27,71,633	21	42,91,045	5	1,27,50,271
3.	Electrical Appliances ..	9	58,49,800	1	30,00,000	8	31,63,392	—	—	8	22,13,977	—	—
4.	Food Manufacturing ..	17	62,14,700	—	—	16	43,21,731	—	—	16	39,69,153	—	—
5.	Hotel ..	31	45,81,596	—	—	28	37,73,514	—	—	28	29,76,180	—	—
6.	Metal Products ..	41	1,35,46,639	2	25,00,000	38	1,15,22,609	2	21,00,000	38	1,27,80,922	2	21,60,373
7.	Mineral Products ..	3	25,25,000	—	—	3	16,84,300	—	—	3	16,88,370	—	—
8.	Miscellaneous Industries	60	81,38,895	—	—	47	57,58,739	—	—	47	60,29,073	—	—
9.	Paper Products ..	7	42,44,900	1	11,98,376	5	21,06,931	1	11,98,376	5	23,29,107	1	16,40,547
10.	Petroleum and Coal Products ..	1	1,21,000	—	—	1	1,21,000	—	—	1	1,07,225	—	—
11.	Plastic and Rubber ..	8	25,66,000	1	30,00,000	7	17,32,322	1	30,00,000	7	18,23,108	1	30,05,096
12.	Printing Press ..	6	14,21,253	—	—	5	2,49,353	—	—	5	2,39,057	—	—
13.	Stone Crushing ..	20	24,89,011	—	—	18	19,71,780	—	—	18	20,04,766	—	—
14.	Textiles ..	3	4,29,200	1	10,64,500	3	3,07,442	1	10,64,500	3	3,48,976	1	16,05,352
15.	Transport equipments ..	7	9,88,000	1	30,00,000	6	7,56,446	1	29,99,990	6	8,35,335	1	30,33,290
16.	Transport Operators ..	235	1,81,47,345	—	—	234	1,80,53,345	—	—	234	78,08,424	—	—
17.	Watches and Parts ..	4	30,32,323	2	58,00,000	2	16,12,385	1	23,49,000	2	14,56,958	1	23,49,737
18.	Leather Products ..	1	3,60,000	—	—	1	2,34,900	—	—	1	2,45,920	—	—
Total ..		485	8,22,41,422	16	3,86,07,876	444	6,27,27,679	13	2,82,46,027	444	5,17,47,595	13	2,92,91,769

Note.—Figures have been rounded off to nearest rupee.

APPENDIX 'C' (Part II)

Analysis of financial assistance sanctioned industrywise during 1978-79

Sl. No.	Type of Industry	No. of applications		Loans		Underwriting		Deferred payments	Total of items (5—10)	Percentage of total assistance	
		Small Scale	Others	Small Scale	Others	Small Scale	Others				
1	2	3	4	5	6	7	8	9	10	11	12
1.	Chemicals	2	1	1,30,000	30,00,000	—	—	—	—	31,30,000	21.28
2.	Cold Storage/Ice Factory	1	—	2,00,000	—	—	—	—	—	2,00,000	1.36
3.	Electrical goods	—	1	—	30,00,000	—	—	—	—	30,00,000	20.39
4.	Engineering Goods	2	—	11,56,000	—	—	—	—	—	11,56,000	7.86
5.	Food Manufacturing	2	—	1,74,000	—	—	—	—	—	1,74,000	1.18
6.	Hotel	4	—	5,05,500	—	—	—	—	—	5,05,500	3.43
7.	Metal Products	7	—	16,69,000	—	—	—	—	—	16,69,000	11.35
8.	Mining/Stone Crusher	2	—	3,44,000	—	—	—	—	—	3,44,000	2.34
9.	Paper Products	1	—	19,00,000	—	—	—	—	—	19,00,000	12.92
10.	Plastic	2	—	2,26,000	—	—	—	—	—	2,26,000	1.54
11.	Printing Press	1	—	11,60,000	—	—	—	—	—	11,60,000	7.87
12.	Service Station	1	—	89,000	—	—	—	—	—	89,000	0.60
13.	Stationery	2	—	1,06,900	—	—	—	—	—	1,06,900	0.73
14.	Textiles	1	—	2,20,000	—	—	—	—	—	2,20,000	1.50
15.	Transport Equipments	2	—	2,65,000	—	—	—	—	—	2,65,000	1.80
16.	Transport Operators	6	—	4,12,500	—	—	—	—	—	4,12,500	2.80
17.	Miscellaneous/Wood Working, Composit units	5	—	1,51,000	—	—	—	—	—	1,51,000	1.03
	Total	41	2	87,08,900	60,00,000	—	—	—	—	1,47,08,900	100.00

राज्यीय विकास बोर्ड, 33, बंगला, 1981/23, मुंबई, 1903

APPENDIX 'D'

Classification of loan and advances Districtwise as on 31st March, 1979

Sl. No.	Name of District	Effective sanctions				Amount disbursed				Balance outstanding			
		Small Scale		Others		Small Scale		Others		Small Scale		Others	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Bilaspur	.. 22	23,75,900	—	—	20	21,24,302	—	—	20	17,58,131	—	—
2.	Chamba	.. 9	5,64,500	—	—	9	5,24,500	—	—	9	1,19,648	—	—
3.	Hamirpur	.. 8	5,94,900	—	—	8	5,94,900	—	—	8	3,29,041	—	—
4.	Kangra	.. 72	1,05,35,934	—	—	66	93,93,223	—	—	66	75,10,919	—	—
5.	Kinnaur	.. 1	75,000	—	—	1	75,000	—	—	1	28,082	—	—
6.	Kulu	.. 14	15,63,500	—	—	11	9,68,818	—	—	11	6,81,568	—	—
7.	Lahaul and Spiti	.. —	—	—	—	—	—	—	—	—	—	—	—
8.	Mandi	.. 38	29,51,500	—	—	37	28,66,687	—	—	37	19,03,526	—	—
9.	Simla	.. 119	1,10,11,644	—	—	114	1,00,22,842	—	—	114	60,42,312	—	—
10.	Sirmur	.. 48	80,24,010	3	61,49,500	35	37,04,356	3	58,76,133	35	29,06,820	3	64,67,365
11.	Solan	.. 94	3,04,81,321	11	2,64,58,376	90	2,24,98,161	8	1,66,07,366	90	2,14,17,328	8	1,82,26,877
12.	Una	.. 60	1,40,63,213	2	60,00,000	53	99,54,890	2	57,62,528	53	90,50,220	2	45,97,527
Total		.. 485	8,22,41,422	16	3,86,07,876	444	6,27,27,679	13	2,82,46,027	444	5,17,47,595	13	2,92,91,769

Note.—Figures have been rounded off to nearest rupee.

APPENDIX 'E'

Classification of loans and advances Constitutionwise as on 31st March, 1979

Sl. No.	Constitution of industrial concern	Effective sanctions		Amount disbursed		Amount outstanding	
		No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8
A. SMALL SCALE UNITS							
1. Public Ltd. Companies	..	2	26,60,000	2	20,87,430	2	13,77,669
2. Private Ltd. Companies	..	28	2,51,81,088	27	1,83,00,759	27	1,81,68,457
3. Co-operative Societies	..	1	62,800	1	62,800	1	957
4. Partnership	..	86	1,91,12,638	77	1,25,14,669	77	1,13,36,730
5. Proprietary	..	362	3,32,32,760	331	2,77,94,885	331	1,94,30,574
6. Joint Hindu Families	..	6	19,92,136	6	19,67,136	6	14,33,208
Sub-Total	..	485	8,22,41,422	444	6,27,27,679	444	5,17,47,595
B. UNITS OTHER THAN SMALL SCALE							
1. Public Ltd. Companies	..	12	3,15,39,500	10	2,44,51,018	10	2,49,38,145
2. Private Ltd. Companies	..	4	70,68,376	3	37,95,009	3	43,53,624
Sub-Total	..	16	3,86,07,876	13	2,82,46,027	13	2,92,91,769
Grand Total	..	501	12,08,49,298	457	9,09,73,706	457	8,10,39,364

Note.—Figures have been rounded off to nearest rupee.

APPENDIX 'F'

Statement showing the figures of net profits and their appropriations upto the year ending 31st March, 1979

Year	Net profit	Balance Transferred by PFC on reorgani-sation	Total	Transferred to General Reserve Fund	Transferred to Special Reserve Fund	Transferred to Bad and Debt b/f I Reserve	Transferred to Investment Reserve	Transferred to Gratuity Reserve	Provision for Taxation	Amount available for Guaranteed Dividend	Net deficit for Dividend
1	2	3	4	5	6	7	8	9	10	11	12
1967-68	81,460	26	81,486	5,000	20,365	2,000	1,000	1,000	33,600	18,521	(—)16,159
1968-69	1,05,196	—	1,05,196	5,000	26,299	—	—	1,000	43,393	29,504	(—)45,496
1969-70	1,07,054	—	1,07,054	5,000	26,764	1,000	—	1,000	49,668	23,622	(—)51,378
1970-71	2,91,616	—	2,91,616	8,096	66,610	2,000	—	—	1,09,910	1,05,000	—
1971-72	4,61,844	—	4,61,844	4,758	93,114	4,000	—	—	2,09,972	1,50,000	—
1972-73	7,21,913	—	7,21,913	20,000	1,45,772	36,408	—	—	3,36,733	1,83,000	—
1973-74	8,50,008	—	8,50,008	20,234	2,12,502	60,700	—	—	3,73,572	1,83,000	—
1974-75	12,95,093	—	12,95,093	24,743	5,10,037	74,228	—	—	4,95,085	1,83,000	—
1975-76	18,34,364	—	18,34,364	45,065	7,21,060	1,35,196	—	—	6,37,010	1,83,000	(+)1,13,033*
1976-77	21,59,839	—	21,59,839	69,860	8,63,936	2,09,582	—	—	7,69,294	2,47,167	—
1977-78	28,24,828	—	28,24,828	1,01,411	11,29,931	3,04,232	—	—	9,83,754	3,05,500	—
1978-79	31,51,323	—	31,51,323	1,25,186	12,53,899	3,75,557	—	—	10,91,181	3,05,500	—

*This amount was provided to repay subvention obtained during 1967-68, 1968-69 and 1969-70.

APPENDIX 'G'

Maturity-wise Classification of Government and other Securities as on 31st March, 1979

Sl. No.	Particulars	Face Value	Book Value	Market Value
1	2	3	4	5
1.	Government of India Securities			
	(a) Maturing within 5 years	Nil	Nil	Nil
	(b) Maturing after 5 years	Nil	Nil	Nil
2.	State Government Securities			
	(a) Maturing within 5 years	Nil	Nil	Nil
	(b) Maturing after 5 years	Nil	Nil	Nil
3.	Other Securities (to be specified)			
	(a) Maturing within 5 years	Nil	Nil	Nil
	(b) Maturing after 5 years	Nil	Nil	Nil
	Total	Nil	Nil	Nil

APPENDIX 'H'

Interest rate structure

A. LOANS TO SMALL SCALE INDUSTRIES COVERED UNDER CREDIT GUARANTEE SCHEME (CGS)

4-1/2% above the bank rate with a minimum of 13-1/2% per annum with 1% rebate for prompt payment of principal and interest on due dates.

From the date of refinance, the rate would be 4-1/2% above IDBI's refinance rate with a minimum of 12% per annum with a rebate of 1% for prompt payment of principal and interest on due dates. The rebate shall be 1-1/2% for units acquiring ISI mark.

B. LOANS TO INDUSTRIES (OTHER THAN SMALL SCALE INDUSTRIES) AND HOTEL INDUSTRIES

4-1/2% above the bank rate with a minimum of 13-1/2% per annum with a rebate of 1% for prompt payment of principal and interest on due dates.

The rate from the date of refinance would be 4-1/2% above the IDBI's refinance rate with a minimum of 13-1/2% per annum with a rebate of 1% for prompt payment of principal and interest on due dates. The rebate shall be 1-1/2% for units acquiring ISI mark.

C. LOANS TO TRANSPORT VEHICLES

5-1/2% above the bank rate with a minimum of 14-1/2% per annum with a rebate of 2% for prompt payment of principal and interest on due dates. However, the rebate shall be 3% to single truck operators from the date of refinance from IDBI at concessional rate.

D. INDUSTRIES LOCATED IN BACKWARD AREAS

The rate of interest from the date of refinance would be 4-1/2% above the IDBI's refinance rate subject to a minimum of 10-1/2% per annum with a rebate of 1% for prompt payment of principal and interest on due dates.

E. ASSISTANCE UNDER WORLD BANK LOAN (FROM THE DATE OF REFINANCE-FOREIGN EXCHANGE COMPONENT ONLY)

(i) Small Scale Industrial units covered under CGS, Technicians Entrepreneurs Scheme and units located in specified backward areas:
3-1/2% above the IDBI's rate subject to minimum of 12% per annum with a rebate of 1% for prompt payment of principal and interest on due dates.

(ii) Cases other than covered in (i) above.
3-1/2% above the IDBI's refinance rate subject to a minimum of 12-1/2% per annum with a rebate of 1% for prompt payment of principal and interest on due dates.

F. ASSISTANCE TO EX-SERVICEMEN AND SCHEDULED CASTES/TRIBES FOR LOANS UPTO RS. 3.00 LACS

The rate of interest shall be reduced by 1% per annum on merits keeping in view the economic conditions of the borrowers.

G. ASSISTANCE TO UNITS IN KINNAUR AND LAHAUL AND SPITI DISTRICTS

The rate of interest shall be reduced by 1% per annum.

H. PENAL INTEREST

It has been decided to charge the penal interest at the rate of 1% per annum on the amount in default for the period of default with effect from 1-4-1979 on new cases.

APPENDIX 'T'

Details of Margins

(i) Medium Scale Industries	30%	
(ii) Small Scale Industries	25%	
(iii) Hotel Industry	25%	
(iv) Transport Industry (by road and water):		
(a) Public Carriers	30%	(50% in respect of body in case the body fabricated outside Himachal Pradesh).
(b) Stage Carriers	40%	
(v) Loans exclusively for working capital	50%	
(vi) Small Scale Industries promoted by educated unemployed	10%	(where subsidy is not available).

MANAGEMENT LETTER FROM THE AUDITORS TO THE BOARD OF DIRECTORS

HIMACHAL PRADESH FINANCIAL CORPORATION, SIMLA

In our opinion, the accompanying Balance Sheet and the financial statements (Annexure I to V) subject to the notes thereon present fairly financial position of Himachal Pradesh Financial Corporation as at 31st March, 1979 and the results of its operations and sources and applications of funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Our examination of these statements was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The accompanying supplemental data and schedules, though not considered necessary for a fair presentation of the financial position and results of operations and sources of application of funds, are presented principally for supplementary analysis purposes and to give information as to the scope of work. While our examination was made primarily for the purpose of formulating our opinion on the current year's basic financial statements (Annexure I to V), the additional data have been subjected to the same audit procedures and, in our opinion, are stated fairly in all material respects when considered in conjunction with the financial statements taken as a whole.

SIMLA:
Dated 19-5-1979.

S. L. LAMBA,
Partner.
for S. L. LAMBA & CO.,
Chartered Accountants.

ANNEXURE 'T'

Statement of Changes in Shareholders Equity for the year ended 31st March 1979 (Expressed in Indian Rupee)

		(Amount in lakhs of Rupees)		
		Balance as on 31st March, 1978	Changes increase/ (decrease)	Balance as on 31st March, 1979
Share Capital:				
Authorised	2,00,000 shares of Rs. 100/- each	200.00	—	200.00
Issued	96,000 shares of Rs. 100/- each	96.00	—	96.00
	14,000 special class of shares of Rs. 100/- each under section 4-A of the SFCs Act, 1951	14.00	—	14.00
A. Subscribed and paid-up:				
	96,000 shares of Rs. 100 each	96.00	—	96.00
	14,000 shares of Rs. 100/- each under section 4A of the SFCs Act, 1951	—	14.00	14.00
Add				
(i) Application money received towards share capital		7.00	(7.00)	—
(ii) Amount forfeited on share capital		—	—	—
Less				
Calls in arrears		—	—	—
		103.00	7.00	110.00
B. Reserve and Surplus				
Reserve funds*				
(a) General Reserve (under section 35)		3.14	1.25	4.39
(b) Special Reserve [under section 36 (i) (viii) of Income Tax Act, 1961]		39.83	12.54	52.37
(c) Special Reserve (under section 35A of SFCs Act, 1951)**		13.69	2.92	16.61
(d) Other Reserves		—	—	—
		56.66	16.71	73.37

*After making necessary adjustments for appropriations of the profits in the respective years.

**This reserve is created out of the dividends forgone by Industrial Development Bank of India/State Government on their shareholdings.

		(Amount in lacs of Rupees)		
(i.e. Profit transferred from Profit and Loss Account of the year minus appro-		Balance as on 31st March, 1978	Changes	Balance as on 31st March, 1979
C. Surplus				
priations made their-against)	..	—	—	—
Shareholders equity (A+B+C)	..	159.66	23.71	183.37
Note.—The current year's profit of Rs. 31.51 lakhs (including income tax adjustments) have been appropriated as under:—				
(i) Provision for taxation	..	10.91		
(ii) Transferred to:				
(a) General Reserve u/s 35	..	1.25		
(b) Special Reserve u/s 36 (i) (viii) of Income Tax Act, 1961	..	12.54		
(c) Reserve for bad and doubtful debts	..	3.76		
(iii) Dividend payable for 1978-79	..	3.05		
		31.51		

In terms of our report of even date

S. L. LAMBA,

Partner.

Simla: N. K. GOYAL, N. N. DIWAN, A. K. GOSWAMI.
 Dated: 19-5-1979 Development Officer. Secretary. Managing Director. For M/s S. L. LAMBA & CO.,
 Chartered Accountants.

ANNEXURE 'II'

Statement of sources and application of funds for the year ended 31st March, 1979

		(Amount in lakhs of rupees)		
		Amount	Amount	Amount
A. FUNDS PROVIDED				
I. From operations:				
(i) Net income as per profit and loss account	31.51			
Less transferred to:				
(a) Provision for taxation	10.91			
(b) Reserve for bad and doubtful debts	3.76	14.67	16.84	
(ii) Depreciation provision			0.38	
(iii) Provision for reserve for bad and doubtful debts			3.76	
(iv) Others				
Funds provided from operations			20.98	
II. Repayment of assistance by borrowers etc.:				
(i) Repayment of loan instalment	109.66			
(ii) Sale of investments				
(a) Government and other trustee securities	—			
(b) Debentures and Preference Shares of industrial concerns	—			
(c) Equity Share of industrial concerns	—			
(iii) Redemption of				
(a) Preference share by industrial concerns				
(b) Debentures by industrial concerns				
Funds provided from repayment of assistance by borrowers etc.			109.66	
III. From other sources:				
(i) Further issue of share capital	7.00			
(ii) Borrowing from				
(a) State Government	—			
(b) Reserve Bank of India:				
1. Against Government & trustee securities	—			
2. Against ad-hoc bonds	—			
(c) Industrial Development Bank of India	144.89			
(d) Banks	—			
(e) Bonds	55.00			
(f) Deposit from public	—			
(g) Others	—			
(iii) Recoveries on account of guarantees issued				
(iv) Others:				
(a) Sale of car	0.14			
(b) Increase in other liability	0.79			
(c) Decrease in cash	—			
(d) Increase in interest suspense account	—			
(e) Decrease in other assets	0.09			
(f) Increase in reserve u/s 35 (A) of the SFCs Act, 1951	2.92			
Funds provided from other sources			210.83	
TOTAL FUNDS PROVIDED (I+II+III)				341.47
B. FUNDS APPLIED				
I. Disbursement of Assistance:				
(i) By way of loans	151.82			
(ii) Increase in overdue interest & misc. charges	24.97			

		(Amount in lakhs of rupees)		
		Amount	Amount	Amount
(iii)	By way of subscriptions:			
(a)	Equity share of industrial concerns	0.74		
(b)	Preference share of industrial concerns	—		
(c)	Debentures of industrial concerns	—		
(iv)	By way of guarantee obligations		177.53	
	Total disbursement of assistance			
II.	Investment of surplus funds:			
	(In Government and other trustee securities)		—	
	Purchases made during the year			
III.	Repayment of borrowings			
(i)	From State Government	2.00		
(ii)	From Reserve Bank of India:			
(a)	Against Government and trustee securities	—		
(b)	Against <i>ad-hoc</i> bonds	—		
(iii)	From Industrial Development Bank of India	115.00		
(iv)	From Banks	—		
(v)	Redemption of Bonds	—		
(vi)	Deposit from public	—		
(vii)	Others	—		
	Total repayment of borrowings		117.00	
IV.	Purchase of Fixed Assets		0.60	
V.	Dividend proposed for 1978-79		3.05	
VI.	Others			
(a)	Increase in cash	43.11		
(b)	Decrease in interest suspense account	0.18	43.29	
	TOTAL FUNDS APPLIED (I-II to IV)			341.47
Note.—Appropriation of net income of Rs. 16.84 lakhs are as under:				
(i)	Reserve under section 35 of the SFCs Act, 1951	1.25		
(ii)	Reserve under section 36 (i) (viii) of Income Tax Act, 1961	12.54		
(iii)	Dividend payable	3.05		
		16.84		

In terms of our report of even date

SIMLA : N. K. GOYAL,
Dated: 19-5-1979 Development Officer.N. N. DIWAN,
Secretary.A. K. GOSWAMI,
Managing Director.S. L. LAMBA.
Partner.
For S. L. LAMBA & CO.,
Chartered Accountants.

ANNEXURE 'III'

Equity Investments held as on 31st March, 1979 (Amount in laes of Rupees)

Name of Companies "under each head owned	No. of shares	Amount held		Estimated value		Loss per share		Dividends received		Provision for possible Losses	Remarks
		Face value	Book value	Amt.	Basis	Current year 1977-78	Previous year 1976-77	Latest year	Amount specify		
1	2	3	4	5	6	7	8	9	10	11	12
A. Companies operating profitably											
1											
2											
3											
Total		NIL									
B. Companies under construction or in pre-operating stage not in technical/ financial difficulties :											
1. M/s Himachal Worsted Mills Limited, Nalagarh (under construction)											
	29,929	2.99	2.99	2.99	—	—	—	—	—	—	— This liability devolved on Corporation on account of under-writing facilities extended by Corporation to the extent of Rs. 3.00 lacs. The estimated value is taken at par with the face value of the shares.
C. Companies operating at a loss or in technical/ financial difficulties:											
1. M/s Himalaya Fertilizets Limited, Nalagarh											
	29,522	2.95	2.95	2.95	—	2.52	3.98	—	—	—	— This liability devolved on Corporation on account of under-writing facilities to

the extent of Rs. 9.70 lacs. The figures for 1978-79 are not available. The estimated value taken at par with the face value of the shares.

D. Companies in liquidation

1
2
3

Total

NIL

Grand Total

59,451

5.94

5.94

5.94

—

2.52

3.98

—

—

—

—

—

In terms of our report of even date

SIMLA :
Dated 19-5-1979.

N. K. GOYAL,
Development Officer.

N. N. DIWAN,
Secretary.

A. K. GOSWAMI,
Managing Director.

S. L. LAMBA,
Partner,
for S. L. LAMBA & CO.,
Chartered Accountant.

ANNEXURE 'III'

Schedule of Arrears in excess of six months as on 31st March, 1979 (In respect of Loans above Rs. 2.00 lacs) excluding Suit Filed Cases

Particulars	Total outstanding		Total Arrears		Less than 6 months overdue		6—12 months overdue		1-2 year overdue		Over 2 years overdue	
	Prin.	Intt.	Prin.	Intt.	Prin.	Intt.	Prin.	Intt.	Prin.	Intt.	Prin.	Intt.
I	2	3	4	5	6	7	8	9	10	11	12	13
(A) Industrial concerns operating profitably ..	—	—	—	—	—	—	—	—	—	—	—	—
(B) Concerns under construction or pre-operation stage (not in technical/financial difficulties) ..	—	—	—	—	—	—	—	—	—	—	—	—
(C) Concerns operating at losses or in technical/financial difficulties:												
1. M/s Shri Durga Steel Re-Rolling Mills, Kandrori, District Kangra ..	781	168	46	168	46	55	—	51	—	62	—	—
2. M/s Himachal Steels (Re-Rollers and Fabricators) Maganpura, District Solan ..	552	140	42	140	42	40	—	37	—	63	—	—

	1	2	3	4	5	6	7	8	9	10	11	12	13
3. M/s Gaysons Rolling Mills (P) Ltd., Barotiwala, District Solan ..	657	—	121	—	67	—	54	—	—	—	—	—	—
4. M/s Himalaya Fertilizers Ltd., Nalagarh, District Solan ..	1960	220	300	220	100	114	100	106	100	—	—	—	—
5. M/s Himachal Steel Rolling Mills Pvt. Ltd., Toki, District Kangra ..	596	33	71	33	38	33	33	—	—	—	—	—	—
6. M/s Shakti Udyog, Gagret, District Una ..	806	37	90	37	50	37	40	—	—	—	—	—	—
7. M/s Mahitt India Pvt. Ltd., Solan, Distt. Solan ..	500	114	131	114	37	34	37	32	57	48	—	—	—
8. M/s Himachal Lamps Pvt. Ltd., Dharampur, District Solan ..	189	59	75	59	15	14	15	13	30	23	15	9	—
9. M/s High-Q-Papers, Majra, Paonta Sahib, District Sirmur ..	452	51	25	51	25	26	—	25	—	—	—	—	—
10. M/s Dagshai Auto Industries, Barotiwala, District Solan ..	277	79	70	79	17	20	18	19	35	40	—	—	—
11. M/s Himco Tools and Engineer Works, Barotiwala, District Solan ..	420	85	94	85	54	60	20	25	20	—	—	—	—
12. M/s Navketan Boards Pvt. Ltd., Damtal, District Kangra ..	560	71	—	71	—	34	—	32	—	5	—	—	—
13. M/s Slat Mineral Corp., Pandoh, District Mandi ..	383	—	111	—	45	—	40	—	26	—	—	—	—
14. M/s Dinesh Carbons (Pvt). Ltd., Jabli, District Solan ..	260	93	200	93	50	23	50	22	100	39	—	9	—
15. M/s B. Mehra Hotel, Dharamsala, District Kangra ..	233	1	33	1	8	1	17	—	8	—	—	—	—
16. M/s Mehat Battery Separators Pvt. Ltd., Mehatpur, District Una ..	720	78	100	78	50	42	50	36	—	—	—	—	—
17. M/s Himachal Seals and Containers Pvt. Ltd., Deonghat, District Solan ..	1123	149	—	149	—	56	—	55	—	38	—	—	—
18. M/s Purolators India Ltd., Parwanu, District Solan ..	3000	33	400	33	200	33	200	—	—	—	—	—	—
19. M/s Him Chem Pvt. Ltd., Nalagarh, District Solan ..	664	41	—	41	—	40	—	1	—	—	—	—	—
20. M/s Blue Max Steels, Parwanu, District Solan ..	178	24	16	24	16	11	—	11	—	2	—	—	—
21. M/s Eagle Rubber Inds., Mehatpur, District Una ..	260	18	—	18	—	16	—	2	—	—	—	—	—
22. M/s Keshva Chemicals, Paonta Sahib, District Sirmur ..	220	37	25	37	10	13	8	13	7	11	—	—	—
23. M/s Rakesh and Rajesh Wires Pvt. Ltd., Mehatpur, District Una ..	307	—	90	—	45	—	45	—	—	—	—	—	—

24. M/s Chemi Links (India) Parwanu, District Solan ..	245	37	7	37	15	—	14	—	8	—	—
25. M/s Swastic Industries, Parwanu, District Solan ..	245	9	32	9	25	9	7	—	—	—	—
26. M/s Peter(s) India, Pvt. Ltd., Bilaspur, District Bilaspur ..	942	115	—	115	—	70	—	45	—	—	—
Total ..	16530	1692	2079	1692	947	796	734	539	383	339	15 18

In terms of our report of even date

SIMLA
Dated: 19-5-1979.

N. K. GOYAL,
Development Officer.

N. N. DIWAN,
Secretary.

A. K. GOSWAMI,
Managing Director,

S. L. LAMBA
Partner,
for S. L. LAMABA & CO.,
Chartered accountants.

STATEMENT OF SUIT FILED AND/OR DECREED DEBTS

Sl. No.	Name of the party	Type of Industry	Amount of loan sanctioned	Date of sanction	Date of Filing suit	Date of decree, if any	Amount outstanding as on 31-3-1979
1	2	3	4	5	6	7	8
			Rs.				Rs.
1.	M's Crown Trading Corporation, Mandi.	Transport	34,000	3-11-69	1-1-72	9-4-74	11,452.40
2.	Shri Kishan Chand, Thalout	Composit Unit	63,000	24-6-69	1-1-72	18-4-74	85,095.61
3.	M's Himachal Shoddy Mills, Ltd., Paonta Sahib.	Textile	10,64,500	12-2-65	13-3-72	21-10-76	16,05,351.84
4.	M's Thakur Industries, Mandi	Composite Unit	30,000	4-2-69	12-7-72	18-4-74	51,876.56
5.	M/s Mahesh Industries, Kathla.	Composite Unit	30,000	4-9-68	7-8-72	9-1-73	47,487.45
6.	M's National Cold Storage and Ice Factory, Mandi.	Cold Storage	1,75,000	15-6-68	10-11-72	—	2,12,649.43
7.	M's Tourist Hotel and Restaurant, Dharamsala.	Hotel	30,000 25,000	4-2-69 30-3-70	28-10-72	—	79,418.81
8.	M's Himachal Automatic Electric Bakery, Mandi.	Electric Bakery.	60,000 40,000	24-6-69 19-5-70	25-4-74	—	1,67,728.39
9.	M/s Laxmi Furniture and Saw Mills, Amb.	Saw Mill	60,000	24-11-72	14-8-74	22-4-75	77,471.10
10.	M/s Himachal Printing Press, Simla.	Printing Press.	70,000	6-1-70	6-1-75	7-6-77	51,971.91
11.	Shri Shiam Singh, Bali Choki, Mandi.	Composite Unit.	30,000	11-2-71	10-3-75	27-1-77	34,150.82
12.	M/s Shahi Traders, Simla	Transport	23,800	24-6-71	21-7-75	16-12-78	19,673.06
13.	M/s B.R. Industry, Saog, Solan	Composite Unit.	30,000	17-11-71	22-9-75	26-8-76	52,605.62
14.	M/s Prem Hotel, Bilaspur	Hotel	12,000	8-8-70	3-10-75	1-11-77	14,257.67
15.	Shri Gopal Krishan Pandit, Simla	Transport	20,000	31-10-70	10-11-75	10-8-77	2,003.40

V

OUTSTANDING AS ON 31ST MARCH, 1979

Particulars of Security	Value of Security	Remarks
9	10	11
	Rs.	
Land and Building.	46,805.69	On 7-3-1977, the Court admitted the claim of the Corporation for Rs. 29,000/- out of which Rs. 15,000/- were paid by the party to the Corporation in the court and balance Rs. 14,000/- were ordered to be paid in three instalments. The first instalment of Rs. 5,347.72 was paid by the party in full but the second instalment of Rs. 5,337.96 was not paid by the party despite reminders. Therefore, an application for ordering the sale of the mortgaged properties of the industrial concerned was filed in the Court which was last fixed for 24-4-1979 for service of JDs.
Land, Building and Machinery.	1,19,066.00	On 7-3-77, the party paid Rs. 10,000/- to the Corporation through the Court and for the balance amount the Court ordered the Corporation to file claim with the Land Acquisition Officer, Mandi as the mortgaged property is under acquisition for construction of National Highway. The claim was accordingly filed with the concerned authority on 6-4-77 and further claim of interest has also been filed on 5-2-79 but the award is yet to be announced.
Land, Building and Machinery.	17,71,790.00	On 21-10-76, the Court <i>ex-parte</i> ordered sale of part of the mortgaged properties but the party filed appeal in the High Court. The case was remanded to District Judge on 2-1-78 who passed sale order on 30-7-78 but the party has again filed appeal in the High Court which is likely to be taken up by the High Court for hearing shortly.
Land, Building and Machinery.	1,00,461.00	The District Judge, Mandi on 17-6-77 ordered the respondent to clear the loan by paying Rs. 1,000/- per month to the Corporation. Since the party was not regular in making the payments, an application for ordering the sale of the mortgaged properties of the industrial concern was filed in the Court on 31-7-78. The case is fixed for service for 25-4-79.
Land, Building and Machinery.	49,174.94	The Court on 8-2-78 ordered the sale of the mortgaged properties and 21-9-78 was last fixed for sale but it could not mature for want of bidders, hence consigned to record. Fresh execution of decree will be sought on receipt of copies of the Court orders.
Land, Building and Machinery.	2,17,189.16	In this case the evidence of the respondents was closed on 10-10-77. The case was last fixed for 16-3-79 for arguments but was adjourned to 26-3-1979 for filing written arguments by the respondents.
Land and Building.	98,683.65	The evidence of the respondents was closed on 5-11-77 and of the Corporation on 9-8-78. The case was last fixed for 13-3-79 for arguments but could not be taken up as new District Judge had not been posted at Dharamsala. The case is now fixed for 30-4-79 for the purpose.
Land, Building and Machinery.	1,70,080.63	The evidence of the respondents was closed on 23-3-78 and the case was last fixed for arguments on 16-3-79 but was adjourned to 26-3-79 for filing written arguments by the respondents. Next date is awaited from the Advocate.
Land, Building and Machinery.	81,500.00	The Court on 18-8-78 ordered the sale of the mortgaged properties and 20-2-79 was fixed for sale but it could not be effected. It was last fixed for 12-4-79 when part of the mortgaged properties was sold in auction for Rs. 37,000/-. The case is now to come up with report on sale on 28-4-79 before the Court.
Land, Building and Machinery.	1,09,597.20	In this case decree was awarded on 7-6-77 but the sale could not mature. The party paid Rs. 10,000/- to the Corporation on 15-11-77. The case was last fixed for 10-4-79 when service was effected on the respondent and the case is now fixed for 30-5-79.
Land, Building and Machinery.	2,53,482.50	In this case, on 28-9-77, stay of sale was granted by the Court. The case was last fixed for 16-3-79 for arguments but was adjourned to 26-3-79 for filing written arguments by the respondent.
Car	29,799.98	The Court granted decree in favour of the Corporation on 16-12-78 which is in the process of execution.
Land, Building and Machinery.	63,606.85	After the appeal of the party was rejected by the High Court on 25-8-77, the District Judge, Solan ordered the sale of the mortgaged property, which was to be held on 23-12-78 and then on 5-3-79 but it could not mature for want of bidders. The Court on 12-3-79 dismissed the execution application. However, attachment will remain intact and the Corporation can seek execution of the decree at any time by filing fresh execution, which is being filed.
Land and Building.	32,305.38	In this case the party was given time by the Court to make payment but no payment was received. On 13-3-79 the Corporation was asked to file execution application, which was done. The case was last fixed for 13-4-79.
Car	26,327.00	Decree was awarded on 10-8-77 in favour of the Corporation and the party deposited Rs. 3,763.65 in the Court. For the recovery of the balance amount of Rs. 1,157/- the case is now fixed for 8-5-79 for attachment of the Car.

1	2	3	4	5	6	7	8
16.	Shri Gopal Krishan, Simla	Transport (HPS-685).	Rs. 18,600	13-6-73	25-2-76	—	Rs. 21,959.76
17.	Shri Gopal Krishan, Simla	Transport (HPY-18).	19,000	28-9-73	25-2-76	—	7,558.58
18.	M/s A. S. Bhartari and Co., Paonta Sahib.	Mining	85,000	18-3-72	23-2-76	5-3-77	79,973.95
19.	M/s Hypine Carbons Ltd. Nalagarh.	Activated Carbons.	30,00,000	18-9-69 12-6-78 29-3-74 16-7-74	1-4-77/ 30-6-78	—	38,57,056.68
20.	M/s Satnam Chemical Inds., Baddi, Solan.	Nuts and Bolts.	3,50,000	31-12-74	12-10-77	—	4,06,247.24
21.	M/s Meenu Engg. Works, Dharampur.	Bifurcated Rivets.	3,30,000	4-12-72	12-10-77	19-12-77	4,21,636.49
22.	M/s Giri Valley Inds., Kotkhai	Composite Unit.	40,000	21-8-73	1-8-77	—	30,533.68
23.	M/s National Disc. Indus., Solan.	Hollow Discs.	3,50,000 (reduced to Rs. 3,27,000 on 10-12-75)	2-3-73	8-9-77	12-10-77	4,60,595.46
24.	M/s Himachal Paper Board Mills (P) Ltd., Barotiwala.	Straw Board	14,85,000 (reduced to Rs. 11,98,376 on 31-3-77).	16-7-74	12-10-77	19-12-77	16,40,547.46
25.	M/s Gopal Steel Re-Rollers, Incorporated, Gagret.	Steel Rolling Mill.	3,00,000 (reduced to Rs. 1,60,000).	16-7-74	24-8-77	13-11-78	2,22,930.10
26.	M/s Nahan Electricals, Nahan	Electric Motors.	3,46,000	29-3-74	3-12-77	—	70,091.56
27.	M/s Vaishnu Lime Inds., Paonta Sahib.	Lime	36,000 (reduced to Rs. 35,010 on 31-3-77).	2-6-75	3-12-77	7-1-78	42,034.90
28.	M/s Partap Flour & Saw Mills, Theog.	Composit Unit.	26,850	17-11-71	8-2-78	17-5-78	31,863.79
29.	M/s Narindra Industrial Corpn., Barotiwala.	Cycle Parts	1,61,000 25,000	19-3-75 31-3-76	20-5-78	24-6-78	2,23,396.71
30.	M/s Shakun Enterprises, Barotiwala.	Wire Nails	1,10,000	11-3-75	30-5-78	—	1,27,617.98
31.	M/s Hotel White, Simla	Hotel	29,000	11-2-71	2-6-78	—	16,264.81

9	10	11
	Rs.	
The car sold out by the Corporation by auction.	—	Since the hypothecated car was seized and sold by the Corporation, the plaint for recovery of balance amount under SFC's Act, 1951 had been dismissed and a civil suit for recovery of the amount was filed in the Court on 17-9-77. On 5-3-79 defendant No. 1 was ordered to be proceeded <i>ex parte</i> . The case was last fixed for 21-4-79 for reply by defendant No. 2. Further report is awaited.
The car sold out by the Corporation by auction.	—	Since the hypothecated car was seized and sold by the Corporation, the plaint recovery of balance amount under SFC's Act, 1951 had been dismissed and a civil suit for recovery of the amount was filed in the Court on 17-9-77. On 5-3-79 defendant No. 1 was ordered to be proceeded <i>ex parte</i> . The case was last fixed for 21-4-79 for reply by defendant No. 2. Further report is awaited.
Land and Building.	1,45,874.00	<i>Ex parte</i> orders for sale of mortgaged property were passed by the Court on 5-3-77 and the decree was transferred by the District Judge, Nahan to the District Judge, Dehradun (where the mortgaged property is situated) for execution on 11-7-77. The orders for attachment of the property passed by the Court had been effected and the case is now fixed for hearing on 19-5-79 in the Court of Assistant Civil Judge, Dehradun.
Land, Building and Machinery.	55,30,523.00	On an application moved by one of the Directors/creditors Shri Kuldeep Parkash, the High Court on 16-5-78 ordered liquidation of the Company and the Corporation being a secured creditor had been given permission to file plaint under Section 31 of the State Financial Corporations Act, 1951, for sale of the mortgaged properties. The plaint was filed in the Court of District Judge, Solan on 30-6-78 and on 5-3-79 respondents 3 to 7 were ordered to be proceeded <i>ex parte</i> . The case last fixed for 21-4-79 for filing reply by respondent No. 2. Further date is awaited.
Land Building and Machinery.	4,50,619.45	On 8-6-78 the Court <i>ex parte</i> ordered sale of the mortgaged properties but this <i>ex parte</i> order was set aside by the Court on 26-9-78. On 12-1-79 issues were framed and the case is now fixed for 30-7-79 for evidence of the respondents.
Land, Building and Machinery.	4,69,208.39	The Court on 8-6-78 ordered sale of the mortgaged properties which was fixed for 13-7-78 and then on 16-8-78 but it could not mature for want of bidders. Therefore, the Court on 23-10-78 dismissed the execution application but the attachment will remain intact and the Corporation can seek execution of decree at any time.
Land, Building and Machinery.	31,404.40	The case was last fixed on 11-7-78 for attachment of property but was transferred to the Court of Additional District Judge, who fixed the case for 28-3-79 for attachment. Further report is awaited.
Building and Machinery.	4,62,858.01	On 12-10-77, the attachment order was made absolute. The Court on 8-6-78 ordered sale of the mortgaged properties and fixed 16-8-78 for sale but it could not mature for want of bidders. Therefore, the Court on 23-10-78 dismissed the execution application. However, attachment will remain intact and the Corporation can seek execution of the decree at any time.
Building and Machinery.	17,36,733.61	In this case the Court ordered sale of the mortgaged property for 8-2-78 but the party brought stay order. The sale order was again passed by the Court on 24-6-78 and 14-8-78 and then 26-9-78 was fixed for sale but it could not mature for want of bidders. Therefore, the Court on 23-10-78 dismissed the execution application keeping the attachment intact. As such, the decree can be executed by the Corporation at any time. On the other hand two creditors of the Company have filed petition for liquidation of the Company which is pending before the High Court.
Land, Building and Machinery.	2,14,128.60	In this case the respondent was proceeded <i>ex parte</i> . On application the Court on 18-3-78 set aside the <i>ex parte</i> order. On 18-8-78 the respondent was again proceeded on <i>ex parte</i> and the evidence of the Corporation was recorded on 14-9-78. The Court on 13-11-78 made the attachment order absolute and the case is now fixed for 26-5-79 for further orders.
Land and Building.	70,631.29	A plaint was filed on 3-12-77 and the Court on 5-8-78 referred the case to High Court for decision of constitutional points where it is likely to be taken up shortly.
Land, Building and Machinery.	48,801.37	The Court on 7-1-78 awarded decree. The sale of the mortgaged property was last fixed for 15-1-79 but the sale could not mature for want of bidders. The sale is now again fixed for 29-4-79.
Land, Building and Machinery.	66,276.00	On 17-5-78 the Court ordered sale of the mortgaged property and the sale was to be held on 16-7-78 but it was stayed by the High Court on 14-7-78, where the appeal of the party is pending for final disposal.
Building and Machinery.	2,30,858.07	On 24-6-78 attachment of the property was effected, but the respondent has not been served as yet. Therefore, the Court has ordered the service of the respondents through publication. The case is now fixed for 28-4-1979.
Building and Machinery.	1,30,982.17	The case was last fixed for service on the respondent for 8-3-79 but it was not effected. The case is now fixed for 12-6-79 for service of the respondent through publication of notice in the press.
Land and Building,	1,83,678.38	After hearing the parties, the Court on 4-11-78 ordered the respondent to clear all the arrears by the end of December, 1978 which he has not done and as such legal notice was issued to him but of no effect. Therefore, petition is being filed in the Court for sale of the mortgaged properties.

1	2	3	4	5	6	7	8
			Rs.				Rs.
32.	M's Himachal Wood Crafts Inds., Khalini, Simla.	Saw Mill (reduced to Rs. 9,890/- on 31-3-77).	23,000	18-4-75	8-5-78	—	13,768.08
33.	M's Himachal Body Builders, Mohtali, Kangra	Bus body Builders.	1,00,000	12-9-75	20-7-78	—	53,000.40
34.	M's Ashoka Cables, Solan	Electric Cables.	1,86,300	14-12-74	26-9-78	—	1,77,134.82
35.	M's Maurice Hotel, Kasauli	Hotel	75,000 (reduced to Rs. 65,000 on 31-3-77).	3-11-69	29-7-78	—	58,486.77
36.	M/s Gayson Metal and Wire Works (P) Ltd., Barotiwala.	Bright Bar Shafts.	11,30,000 (reduced to Rs. 2,53,088.15 on 31-3-77).	17-5-74	14-7-78	—	2,72,352.36
37.	Shri Gorakh Ram, Simla	Transport	84,000	12-8-74	11-1-79	—	87,220.23
38.	Smt. Veena Punj, Simla	Transport	26,000	29-7-74	23-11-78	—	23,778.92
39.	Shri Narain Singh, J. bbal, Simla.	Transport	38,500	21-5-76	12-3-79	—	47,412.43
40.	M/s Jogindra Mills, Joginder Nagar.	Composite Unit.	1,96,000 (reduced to Rs. 55,000).	28-9-68	5-1-79	—	18,396.87
41.	M/s Shiwalik Resin and General Mills, Gagret.	Rosin	9,00,000 (reduced to Rs. 4,50,750 on 15-11-76).	29-8-70	17-2-79	—	4,20,204.08
Total..							1,13,48,258.22

6

Previous year		Balance Sheet as at	
CAPITAL AND LIABILITIES		AMOUNT	TOTAL
1. CAPITAL			
Authorised			
2,00,00,000	2,00,000 shares of Rs. 100 each		2,00,00,000
Issued, Subscribed and Paid-up			
61,00,000	61,000 shares of Rs. 100 each fully paid-up [Principal and minimum dividend @ 3% per annum guaranteed by the Government of Himachal Pradesh under Section 6(i) of the State Financial Corporations Act, 1951]	61,00,000	
35,00,000	35,000 shares of Rs. 100/- each fully paid up (Principal and minimum dividend @ 3-1/2% per annum guaranteed by the Government of Himachal Pradesh under Section 6(i) of the State Financial Corporations Act, 1951]	35,00,000	
7,00,000	Share Application Money received pending allotment 14,000 shares of Rs. 100/- each fully paid-up (under section 4A of the State Financial Corporations Act, 1951) which is guaranteed as to repayment of principal only by the State Government.	—	
—		14,00,000	1,10,00,000
2. RESERVE FUND AND OTHER RESERVES			
(i) Reserve Fund (under Section 35)			
3,13,902	Balance as per last Balance Sheet	3,13,902	
	Additions during the year	1,25,186	4,39,088

9	10	11
	Rs.	
Land and Building.	13,689.50	In this case 15-11-78 was fixed for service on respondent but it could not be effected and now the case is fixed for 3-5-79.
Land and Building.	54,910.09	The case was fixed for 17-11-78 for filing reply by the Corporation to the replication filed by the respondent, which was done. It is now fixed for 16-5-79 for service of respondents.
Land, Building and Machinery.	1,93,657.74	In this case the plaint was filed in the Court of District Judge, Solan on 26-9-78 when <i>ad-interim</i> attachment was ordered. The case is now fixed for 12-6-79 for filing reply by the respondent.
Land and Building.	4,29,829.55	On 11-8-78 <i>ad-interim</i> attachment of property was ordered which was effected on 27-9-78. Evidence of the Corporation was recorded on 17-3-79 and the case is now fixed for 11-6-79 for evidence of the respondents.
Building and Machinery.	3,61,949.20	The Court on 19-8-78 made the attachment order absolute. After filing the plaint the respondents have, however, paid Rs. 69,760/- to the Corporation. The case now stands fixed for 12-6-79 for framing of issues.
The vehicles sold by the Corporation by auction.	—	In this case the vehicle was seized and sold by the Corporation and for recovery of the balance amount suit has been filed in the High Court. The case was last fixed for 7-3-79 for service which was refused by the defendant. The fresh service has been ordered by the Court and next date is yet to be fixed.
The vehicles sold by the Corporation by auction.	—	The vehicle in this case was seized and sold by the Corporation and for recovery of balance amount civil suit was filed. On 29-3-79 the defendants filed reply and the case is now fixed for 28-4-79 for filing replication.
The vehicles sold by the Corporation by auction.	—	The vehicle in this case was seized and sold by the Corporation and for recovery of the balance amount civil suit was filed in the Court on 12-3-79. The case is now fixed for 8-5-79 for orders.
Land, Building and Machinery.	3,07,457.00	The plaint was filed on 5-1-79 and on 27-3-79 the respondent filed reply. The case was last fixed for 19-4-79 for filing replication by the Corporation which was sent for and further date is awaited.
Building and Machinery.	6,05,580.54	<i>Ad-interim</i> attachment was ordered on 27-2-79 and on 23-3-79 the respondent's counsel requested time for compromise. The case is now fixed for 26-5-79 for report on attachment warrant.

In terms of our report of even date.

SIMLA
Dated: 19-5-1979N. K. GOYAL
Development OfficerN. N. DIWAN
SecretaryA. K. GOSWAMI
Managing DirectorS. L. LAMBA
Partner.
For S. L. LAMBA & CO.
Chartered Accountants.

31st March, 1979

Previous year	PROPERTY AND ASSETS	AMOUNT	TOTAL
	1. CASH AND BANK BALANCES		
57,888	(a) Cash in hand	5,371	
14,17,454	(b) Balances with banks [under Section 33(2) of the Act]	24,386	
	(i) Reserve Bank of India		
29,96,819	(ii) Scheduled Banks :	6,02,756	
5,00,000	In current account	86,50,000	92,82,513
	In Fixed Deposits		
	2. INVESTMENTS (under Section 34)		
	Government Securities:		
—	(i) Central Government		—
	(ii) State Government		—
7,42,92,483	3. LOANS AND ADVANCES		8,10,05,667
—	4. DEBENTURES SUBSCRIBED		—
—	5. GUARANTEES AND UNDERWRITING AGREEMENTS		—
	6. DEBENTURES, SHARES ETC. ACQUIRED UNDER UNDERWRITING AGREEMENTS [Under Section 25(i)(c)]		
	(i) 29,522 shares of Rs. 10/- each fully paid-up of Himalaya Fertilizers Ltd., Nalagarh	2,95,220	

Balance Sheet as at

Previous year	CAPITAL AND LIABILITIES	AMOUNT	TOTAL
	(ii) Special Reserve Fund (under Section 35A)		
	Balance as per last Balance Sheet	13,69,029	
13,69,029	Additions during the year	2,92,195	16,61,224
	(iii) Reserve for Bad and Doubtful Debts		
	Balance as per last Balance Sheet	8,74,777	
8,74,777	Additions during the year	3,75,557	12,50,334
	(iv) Other Reserves		
	Special Reserve Fund under Section 36(i)(viii) of Income Tax Act, 1961		
	Balance as per last Balance Sheet	39,83,640	
39,83,640	Additions during the year	12,53,899	52,37,539
			85,88,185
	3. BONDS AND DEBENTURES		
	(Guaranteed by the State Government under Section 7) 27,000—6% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each re-deemable in 1984	27,00,000	
27,00,000			
	27,500—6-1/4% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each re-deemable in 1985 (1st series)	27,50,000	
27,50,000			
2,22,91,348	CARRIED OVER	54,50,000	1,95,88,185
2,22,91,348	BROUGHT OVER	54,50,000	1,95,88,185
	27,500—6-1/4% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each re-deemable in 1985 (2nd series)	27,50,000	
27,50,000			
	27,500—6-1/4% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each re-deemable in 1986 (1st series)	27,50,000	
27,50,000			
	82,500—6-1/4% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each re-deemable in 1986 (2nd series)	82,50,000	
82,50,000			
	55,000—6-1/4% Himachal Pradesh Financial Corporation Bonds of Rs. 100/- each redeemable in 1988	55,00,000	2,47,00,000
—			
—	4. FIXED DEPOSITS (under Section 8)		
	5. BORROWINGS (under Section 7)		
	(i) From Industrial Development Bank of India under Section 7(4) holding for Industrial Development Bank of India in trust the securities offered by the Corporation constituents against loans advanced to them by the Corporation	4,53,04,677	
4,23,16,211			
4,00,000	(ii) From State Government	2,00,000	4,55,04,677
—			
—	6. GUARANTEES AND UNDERWRITING AGREEMENTS		—
—	7. SUBVENTION PAID BY STATE GOVERNMENT ON ACCOUNT OF DIVIDEND (Section 6 read with Section 35)		—
	8. OTHER LIABILITIES		
707	(i) State Government Funds under Agency Agreement		
	(ii) State Government Funds under Scheme of Assistance to Educated un-employed—Release of Seed Capital or Margin Money and Interest on Subsidy Claims Balance as per last Balance Sheet	23,71,189	707
23,71,189	Disbursed during the year	57,370	23,13,819
1,54,534	(iii) Borrower's Imprest		1,58,135
1,59,354	(iv) Staff Provident Fund		1,93,589
1,767	(v) Unclaimed Dividend		1,813
11,00,215	(vi) Interest on Bonds, Debentures and Borrowings accrued but not due	11,90,695	
1,38,343	(vii) State Government Subsidy	1,06,412	39,65,170
1,01,541	9. OUTSTANDING LIABILITIES		2,54,384
8,27,85,209	CARRIED OVER		9,40,12,416

31st March, 1979

Previous year	PROPERTY AND ASSETS	AMOUNT	TOTAL
5,19,687	(ii) 29,929 shares of Rs. 10/- (previous year Rs. 7.50) each fully paid-up of Himachal Worsted Mills Ltd., Nalagarh	2,99,290	5,94,510
—	7. PREMISES, LAND AND BUILDINGS	—	—
	8. MOTOR VEHICLES, FURNITURE AND FIXTURES ETC.		
	Cost upto last Balance Sheet	3,46,838	
	Additions during the year	59,860	
		4,06,698	
	Less : Sales/Adjustments during the year	35,903	
		3,70,795	
	Less : Depreciation written off upto the last Balance Sheet	1,31,457	
	Adjusted on Jeep sold	21,196	
2,15,381	For the year	1,10,261 37,623	2,22,911
7,99,99,712	CARRIED OVER		9,11,05,601
7,99,99,712	BROUGHT OVER		9,11,05,601
—	9. DIVIDEND DEFICIT ACCOUNT		—
	10. OTHER ASSETS		
34,755	(i) Stationery in Hand	37,121	
	(ii) Advances to Staff:		
1,49,742	(a) House Building	1,57,530	
12,314	(b) Festival	11,390	
125	(c) Contributory Provident Fund	3,405	
4,500	(d) Conveyance	3,600	
101	(iii) Postage Stamps in Hand	34	
2,476	(iv) Security Deposit	4,476	
	(v) Accrued Interest on:		
20,87,703	(a) Loans and Advances	24,83,973	
19,707	(b) Advances to Staff	30,907	
68	(c) Fixed Deposits with Scheduled Banks	30,400	
22,045	(vi) Pre-paid Expenses	24,391	
76,971	(vii) Sundry Debtors	31,746	
1,53,711	(viii) Discount on Bonds and Debentures	1,34,173	
6,23,944	(ix) Subsidy Recoverable from Government under Central Outright Grant or Subsidy Scheme, 1971	—	
82,345	Interest on above recoverable from Loanees	48,930	
20,391	(x) Insurance premium recoverable from Loanees	—	
—	(xi) Remittance in Transit	2,23,400	
—	(xii) Income-Tax recoverable	15,534	32,41,010
—	11. PROVISIONS FOR TAXATION (as per contra)		41,000

8,32,90,610

CARRIED OVER

9,43,87,701

Previous year	CAPITAL AND LIABILITIES	Balance Sheet	
		AMOUNT	TOTAL
8,27,85,209	BROUGHT OVER		9,40,12,416
	10. INTEREST IN SUSPENSE ACCOUNT		
	Balance as per last Balance sheet	87,534	
87,534	Less : Adjusted during the year (include Rs. 17,243/- adjustment relating to the previous year)	17,749	69,785
	11. PROVISIONS		
	(a) For Income-tax		
	Balance as per last Balance Sheet	17,46,361	
	Less : Adjustments relating to provision for taxation of earlier year(s) (net)	29,024	
		17,17,337	
	Add : (i) Amount provided during the year	10,91,181	
		28,08,518	
	Less : Tax paid for assessment years		
	1977-78	7,25,575	
	1978-79	9,91,762	
		17,17,337	10,91,181
	Less : Advance payment of Income-Tax under Section 210 of the Income-Tax Act, 1961 for the assessment year 1979-80		
1,12,367		11,32,271	
	Balance as per contra	41,090	
3,05,500	(b) Provision for Dividend as per Profit and Loss Account		3,05,500
	12. PROFIT AND LOSS ACCOUNT		
	Net Profit for the year as per Profit and Loss Account	31,34,747	
	Less : Provision for taxation made for previous year(s)	20,954	
		31,13,793	
	Add : Excess provision of tax for previous year written back	37,530	
		31,51,323	
	Less : (a) Provision for taxation	10,91,181	
	(b) Transferred to.		
	(i) Reserve Fund under Section 35	1,25,186	
	(ii) Special Reserve for the purpose of Section 36(i)(viii) of Income-Tax Act, 1961	12,53,899	
	(iii) Reserve for Bad and Doubtful Debts	3,75,557	
—	(c) Dividend for the year	3,05,500	—
8,32,90,610	TOTAL		9,43,87,701

SIMLA
Dated : 19-5-79S. K. WALIA
Development OfficerN. N. DIWAN
SecretaryA. K. GOSWAMI
Managing Director

Schedule showing particulars in respect of loans and advances referred to in the Balance Sheet as at 31st March, 1979

I. Particulars of Loans and Advances

Amount in Rs.

(a) Debts considered good in respect of which the Corporation is fully secured	7,91,25,467
(b) Debts previously fully secured but now secured to the extent of Rs. 15,81,104	18,80,200
	8,10,05,667
(c) Debts due by concerns in which one or more Directors of the Corporation are interested as Directors, partners, proprietors or Managing Agents or in the case of private companies as members	Nil
(d) Total amount of instalments disbursed during the year to concerns in which one or more Directors of Corporation are interested as Directors, partners, proprietors	Nil
(e) (i) Total amount of instalments whether principal or interest of which, defaults were made at any time during the year	1,15,98,019
(ii) Total amount of instalments whether principal or interest over due at the end of the year [excluding those against which legal action has been taken and disclosed under (iv) below]	85,66,412
(iii) Total amount of the instalments whether principal or interest overdue by the concerns in which the Directors of the Corporation are interested	Nil
(iv) Total amount due from industrial concerns against which legal action has been taken for recovery of dues	1,13,48,258
(f) Debts guaranteed by the State Government, Scheduled Banks and State Co-operative Banks	Nil

31st March, 1979

Previous year	PROPERTY AND ASSETS	AMOUNT	TOTAL
8,32,90,610	BROUGHT OVER		9,43,87,701

Notes to the Balance Sheet

CONTINGENT LIABILITY EXISTS IN RESPECT OF

- (i) Arrears of Salary etc. of an employee claiming re-instatement through the Court.
(ii) Commitment liability in respect of loans sanctioned but not disbursed as on 31st March, 1979 is Rs. 2,98,75,592/-.

NOTES :

- (i) No provision for gratuity payable to the staff under the "Payment of Gratuity to Employees Regulation" has been made for the year.
- (ii) Individual balances of Loanes are subject to the adjustment that may be required to be made on account of Rs. 33,697/- credited to the Loan suspense account for want of details of T. Ts received in the Banks. The balances outstanding in respect of loans and advances as on 31st March, 1979 are subject to confirmation by the loanes.
- (iii) Interest on sticky accounts for the year amounting to Rs. 12,11,143 has not been provided for.
- (iv) Interest on loans and advances include Rs. 17,749/- transferred from Interest in suspense account as provision for the same was no longer required.
- (v) The outstanding liabilities of Rs. 2,54,384/- includes the following expenses debited to the various heads in the Profit and Loss Account provided on the estimated basis :
- | | |
|------------------------------------|------------------|
| | Rs. |
| (a) Electricity and water expenses | 2,288.05 |
| (b) Telephone expenses | 4,131.50 |
| (c) Travelling expenses | 7,609.21 |
| | <u>14,028.76</u> |
- (vi) Provision for taxation has been made on the basis of Finance Bill, 1979.
- (vii) Figures have been rounded off to the nearest rupee and wherever necessary, figures of the previous year have been re-grouped and re-arranged to make them comparable with figures of the current year.

8,32,90,610	TOTAL		9,43,87,701
L. HMINGLIANA TOCHHAWNG / Chairman	Annexure to our report of date S. L. LAMBA, Partner. For S. L. LAMBA & CO., Chartered Accountants	A. LAHIRI K. C. HUKMANI QAMARUDDIN B. N. GUPTA R. C. CHADHA J. L. KUTHIALA	Directors
(g) Debts due by the loanee concerns whose Management has been taken over by the Corporation			Nil
(h) Debts considered bad and doubtful			Nil
II. Schedule showing the classifications of Loans and Advances as at 31st March, 1979 according to the size of industrial units			5,17,47,595
(i) Debts due from Small Scale industrial concerns			2,92,91,769
(ii) Debts due from concerns other than those included under (i) above			8,10,39,364
III. According to the constitution of the industrial units:			1,94,30,573
(a) Proprietary			1,13,36,731
(b) Partnership			14,33,208
(c) Hindu Undivided Families			2,25,22,080
(d) Private Limited Companies			2,63,15,815
(e) Public Limited Companies			957
(f) Co-operative Societies			8,10,39,364
Less : Telegraphic Transfers received from parties in respect of which particulars are awaited from Banks			(—)33,697
			8,10,05,667

Profit and Loss Account for the year

Previous year	EXPENDITURE	AMOUNT	TOTAL
36,89,313	To Interest on Deposits, Bonds and Debentures and Borrowings etc. (includes Rs. 12,310/- interest paid on Income-tax for previous years) To Salaries and Allowances etc. (a) Managing Director (including Rs. 859/- Medical Charges Rs. 3,259/- Leave Salary and Pension Contribution and Rs. 2,887/- Good Performance Reward	29,018	41,60,500
39,814	(b) Others (including Rs. 13,609/- Medical Charges and Rs. 60,280/- Good Performance Reward)	4,88,976	5,17,994
4,80,497	To Travelling and Other Allowances (a) Managing Director	6,900	
10,665	(b) Others	27,591	34,491
48,545	To Directors' and Committee Members' Fee		650
1,250	To Directors' and Committee Members' Travelling Allowance		5,071
14,670	To Contribution to Staff Provident Fund		15,130
13,632	To Rent, Rates, Taxes, Insurance and Lighting etc.		52,516
50,966	To Postage, Telegrams and Telephones		55,894
88,860	To Printing and Stationery		41,946
60,387	To Publicity and Advertisement		32,892
25,113	To Repairs and Renewals		8,405
9,310	To Bank Charges and Commission		533
208	To Audit Fee (including Rs. 200/- for Provident Fund)		2,700
2,700	To Law Charges		23,656
22,468	To Depreciation		37,623
33,747	To Discount on Bonds and Debentures written off		19,538
19,538	To Brokerage, Commission and Stamp duty on Bonds and Debentures		1,37,500
—	To other expenses		
3,190	(a) Books and Newspapers	3,171	
17,297	(b) Entertainment	6,617	
6,470	(c) Miscellaneous not Enumerated	5,109	
4,485	(d) Winter Heating Expenses	6,096	
15,023	(e) Management Commission on Bonds	15,000	
28,892	(f) Guarantee Fee	65,674	
74,738	(g) Vehicle Maintenance and Running Expenses	57,758	
21,920	(h) Staff Training Expenses	1,900	
13,770	(i) Staff Welfare	6,808	
7,743	(j) Guest House Expenses (Net)	7,895	1,76,028
—	To Bad Debts Written off		—
—	To Loss on sale of Investments		—
—	To Loss on sale of or dealing with other Assets		—
—	(a) Loss on sale of acquired Assets		—
—	(b) Loss on sale of other Assets		—
28,24,828	To Net Profit carried to Balance Sheet (subject to provision for Taxation)		31,34,747
76,30,039	TOTAL		84,57,814

SIMLA
Dated : 19-5-79S. K. WALIA,
Development Officer.N. N. DIWAN,
Secretary.A. K. GOSWAMI,
Managing Director.

ended the 31st March, 1979

Previous year	INCOME	AMOUNT	TOTAL
74,70,498	By Interest on		
25,880	(a) Loans and Advances	82,05,244	
95,076	(b) Investments and Deposits	1,73,215	
9,532	(c) Subsidy	39,674	
	(d) Advances to Staff	11,246	84,29,379
3,750	By Commission	—	
—	By Rent	—	
—	By Profit on sale of investments	—	
—	By Profit from sale of or dealing with other Assets	—	
—	(a) Profit from sale of acquired Assets	—	
—	(b) Profit from sale of other Assets	—	
2	By Other Income		
18,826	(a) Share Transfer and sub-division Fee	3	
2,705	(b) Miscellaneous Income	27,287	
	(c) Sale of Application Forms	1,145	28,435
3,770	By Express Written Back		

76,30,039

TOTAL

84,57,814

L. HMINGLIANA TOCHHAWNG,
Chairman.

Annexure to our report of date
S. L. LAMBA.
Partner.
For S. L. LAMBA & CO.,
Chartered Accountants.

A. LAHIRI
K. C. HUKMANI
QAMARUDDIN
B. N. GUPTA
R. C. CHADHA
J. L. KUTHIALA

Directors

भाग 2 - वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि

जून

भाग 3 अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फार्मिनेशन कमिशनर तथा कमिशनर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि

कृषि विभाग

अधिसूचनाएं

जिमला-171002, 19 मार्च, 1981

पंचायती राज विभाग

अधिसूचना

जिमला-2, 27 मार्च, 1981

संख्या कृषि-ग-3(5)-76-II.—भारतीय संविधान के अनुच्छेद 309 के अनुसार प्रदान शक्तियों तथा इस सम्बन्ध में अन्य सभी शक्तियों का प्रयोग करते हुए तथा हिमाचल प्रदेश लोक सेवा आयोग के परामर्श में राज्यपाल, हिमाचल प्रदेश, कृषि विभाग द्वितीय श्रेणी भर्ती एवं पदोन्नति नियम, जो इस विभाग की अधिसूचना संख्या-16-53 69-ग-मैक, दिनांक 2 नवम्बर, 1973 द्वारा राजपत्र, हिमाचल प्रदेश में दिनांक 1-12-73 में प्रकाशित हुए थे, का संशोधन करने हेतु निम्नलिखित नियम बताते हैं:—

संशोधन नियम

1. संशुद्धि नाम और प्रारम्भ.—(1) ये नियम हिमाचल प्रदेश कृषि सेवाएं द्वितीय श्रेणी भर्ती और पदोन्नति (10वां संशोधन) नियम, 1981 कहलायेंगे।

(2) ये नियम तुरन्त लागू होंगे।

2. Amendment to Group No. II of Annexure I.—For the existing entries in column No. 12 against Group-II in Annexure to the Himachal Pradesh Agricultural Services Class-II Recruitment and Promotion Rules, 1973, the following entries shall be substituted:—

“By promotion from amongst:—

(1) Officers of Class-III (Executive Section) Service with 3 years' regular or *ad-hoc* service or both as such;

(2) Senior Technical Assistants (Implements) with 2 years' regular or *ad-hoc* service or both as such;

(3) Junior Engineers with 3 years' regular or *ad-hoc* service or both as such or as Senior Technical Assistants (Implements) and Junior Engineers combined.

In the following Roster:—

1st post ... Officers of Class-III (Executive Section) Service.

2nd post ... do do

3rd post ... Senior Technical Assistants (Imp.) Junior Engineers.

and the above roster will be repeated after every third vacancy.

[For purposes of promotion a combined list of eligible Sr. Technical Assts. (Imp) and Junior Engineers will be prepared in which Sr. Technical Assts. (Imp) will be placed *en-bloc* above the Junior Engineers.]”

B. C. NEGI,
Secretary.

DRAFT AMENDMENT

The words and figures “Rs. 8 per day and Rs. 6 per day” appearing in “category I” and “category-II” in rule 190 of the Himachal Pradesh Panchayati Raj (General) Financial Budget, Accounts Audit, Taxation, Service and Allowances Rules, 1975 shall be substituted by the words and figures “Rs. 12 per day and Rs. 10 per day” respectively.

By order,
B. C. NEGI,
Secretary.

पर्यटन विभाग

कार्यालय आदेश

जिमला-2, 19 फरवरी, 1981

संख्या 13-58/76-पर्यटन:—हिमाचल प्रदेश रजिस्ट्रेशन आफ होटल एवं ट्रेवल एजेंट्स एक्ट, 1970 की धारा 7 (ए) के अनुसार मैं, हरी सिंह, आयुक्त पर्यटन, हिमाचल प्रदेश (प्रैक्टाइजिंग अधीक्षक) पार्क व्यू होटल जिमला को होटल रजिस्टर में किये गये पंजीकरण को समाप्त करने का आदेश देता हूँ। यह आदेश आज से ही लागू समझा जायेगा।

2. पंजीकरण प्रमाण-पत्र इस कार्यालय में एक सप्ताह के अन्दर होटल के मालिक द्वारा आवश्यक जमा करवा दिया जाये।

हरी सिंह,
आयुक्त।

भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायती राज विभाग

स्थानीय स्वशासन विभाग

अधिसूचनाएं

जिमला-171002, 16 मई, 1981

संख्या एन/एम/ओजी/एम/0(4) 19/77.—चुंकि यह पाया गया है कि श्री परशोत्तम लाल, सदस्य नगरपालिका, कांगड़ा, हिमाचल प्रदेश नगरपालिका कांगड़ा की बैठकों में लगातार तीन महीनों में बिना हजरत कारण के अनुपस्थित रह रहे हैं;

4. श्री कृष्ण हिमाचल प्रदेश नगरपालिका अधिनियम, 1968

(1968 का अधिनियम संख्या-19) की धारा-15 की उप-धारा (1) के खण्ड (ग) के अन्तर्गत यथा अपेक्षित कारण बताओं नोटिस उक्त श्री परशोत्तम लाल को दिया गया था, जिस के द्वारा उन से पन्द्रह दिन के भीतर, यह स्पष्टीकरण देने की अपेक्षा की गई थी कि क्यों न उन को उक्त समिति की सदस्यता से हटाया जाये।

3. अतः इस लिए श्री परशोत्तम लाल सदस्य का उत्तर प्राप्त होने पर विचार करने के बाद जो मन्तोषजनक नहीं पाया गया, हिमाचल प्रदेश नगरपालिका अधिनियम 1968 (1968 का अधिनियम, संख्या-19) की धारा 15 की उप-धारा (1) के अधीन प्रदान शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के राज्यपाल, श्री परशोत्तम लाल को नगरपालिका कांगड़ा को सदस्यता से हटाने का आदेश देते हैं।

जिमला-171002, 16 मई, 1981

सं० एन० एम० जी० ए० (13) 7/75.—चूंकि नगरपालिका हमीरपुर ने अनुरोध किया है कि उक्त नगरपालिका की सीमाओं में हिमाचल प्रदेश म्युनिसिपल अधिनियम, 1968 (1968 का उन्नीसवां अधिनियम) की धारा 179 लागू की जावे।

अतः अब प्रदेश राज्यपाल, हिमाचल उक्त अधिनियम की धारा 179 की उप-धारा (5) के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करने हेतु नगरपालिका हमीरपुर की सीमाओं में धारा 179 को तुरन्त लागू करने का सहर्ष आदेश देने हैं।

आदेश द्वारा,
शमशेर सिंह,
सचिव।

पंचायती राज विभाग
आदेश

जिमला-2, 17 फरवरी, 1981

संख्या पी० सी० एच० एच० ए (5) 38/78.—क्योंकि जिला पंचायत अधिकारी, जिमला का रिपोर्ट के आधार पर जो कारण बताये नोटिस श्री जीत राम, प्रधान, ग्राम पंचायत मसीवट, विकास खण्ड मशोवरा, जिला जिमला को दिया गया था उसके उत्तर में जो स्पष्टीकरण श्री जीत राम ने दिया है उसमें व मु० 2500/- रु० के दुरुपयोग करने के झूठी पाये जाते हैं। इसके इलावा प्रधान ने मु० 600/- पंचायत निधि में निकाला और उसमें से मु० 450/- अभी तक वापस नहीं किया है। मु० 193-20 की वक़ायी राशि स्कूल भवन, मडकाहन को हिमाब भी उन्होंने नहीं दिया है। मु० 2500/- की राशि जो कि 26-11-79 से 10-3-80 तक उन्होंने अपने पास रख कर दुरुपयोग किया है।

अतः राज्यपाल, हिमाचल प्रदेश उक्त श्री जीत राम, प्रधान, ग्राम पंचायत मसीवट, विकास खण्ड मशोवरा, जिला जिमला को हिमाचल प्रदेश प० रा० अधि०, 1968 की धारा 54(2) के अन्तर्गत उनके पद में निनमित्र करने के सहर्ष आदेश प्रदान करने हैं।

जिमला-2, 20 फरवरी, 1981

संख्या पी० सी० एच० एच० ए (5) 78/76.—क्योंकि श्री शिव राम, ग्राम भडेरी की प्रतिवेदता पर इस कार्यालय द्वारा नियमित जांच

हस्ताक्षरित/-
शमशेर सिंह

भाग 5- वैयक्तिक अधिसूचनाएं और विज्ञापन

In the Court of Shri Surendra Parkash, District Judge
(Simla, Kinnaur and Bilaspur districts at Simla-171001
Himachal Pradesh)

CIVIL APPEAL No. 77-S, 13 OF 1981

Shri Jai Singh Roodkee s/o Shri Kanshi Ram, resident
of village Deoth, Tehsil Sadar, District Bilaspur presently
XEN Simla Division No. II H. P. P. W. D., Simla-4
...Appellant.

Versus

General Public and Punjab University Chandigarh.
... Respondents.

The General public,
Whereas the appellant above named has filed an appeal
against the order of Sub-Judge, 1st Class, Court No. III,
Simla, Dated 31-10-1980.

It is hereby notified for the information of general public
that the appeal has been fixed for hearing in his court
on 17-6-1981, in this Court the effected person if any may
put in appearance in this court on 17-6-1981 at 10 A. M.
personally or through authorised agent, failing which the
appeal will be heard and decided *ex parte*

Given under my hand and the seal of this court this
16th day of May, 1981.

al. SURENDRA PARKASH,
District Judge Simla.

In the Court of Shri Surendra Parkash, District Judge.
Simla

H. A. M., 59-S 3 of 1979

Smt. Promila w/o Shri Jagdish Singh c/o Shri Matru
Ram, Manner Village Summer Hill, Simla-5 .. Petitioner.
1's.

Shri Jagdish Singh s/o Shri Sawaran Singh, No. 4
Block No. 50, Military Supply Depot, Ambala Cantt.
and one other. .. Respondents.

Petition under section 13 of the Hindu
Marriage Act for dissolution of the Marriage

To
Smt. Rani w/o Shri Dani, Lal Kurti Bazar, Ambala
Cantt. Respondent, No. 2.

WHEREAS in the above noted petition it has been
proved to the satisfaction of this court that you the above
named respondent cannot be served in ordinary course
of service. Hence this proclamation is hereby issued under
Order 5, Rule 20, C. P. C. against you the above named
respondent to appear in this court on 2-7-1981 at 10. A. M.
personally or through authorised agent failing which
ex parte proceeding shall be taken against you.

Given under my hand and the seal of this court 13th
day of May, 1981.

Seal. SURENDRA PARKASH,
District Judge, Simla.

PROCLAMATION UNDER ORDER 5, RULE 20 C. P. C.

In the Court of Shri Surjit Singh, Senior Sub-Judge
Una district, Una

CIVIL SUIT NO. 102 of 80

Gurdas Ram Vs. Roshan Lal etc.

1st: Satish Singh s/o Hakim Singh, (2) Sheela Devi, (3) Pushpa Devi ds/o Amar Singh, (4) Rajinder Singh s/o Amar Singh, (5) Krishan Singh s/o Amar Singh caste Rajput, r/o Mairi, Teh. Amb, (6) Bawa Ram s/o Kirpa, caste Jheewar r/o Kohar Chhan Teh. Amb. Defendants.

Whereas in the above noted case it has been proved to the satisfaction of this Court that the above named defendants cannot be served through an ordinary course of service, hence this publication under Order 5, Rule 20, C.P.C. is hereby issued against them requiring them to appear in this Court on 24-6-81 at 10 A.M. personally or through an advocate to defend the case. Failing which *ex-parte* proceedings shall be taken against them.

Given under my hand and the seal of the Court this 8th day of May, 1981.

Seal. SURJIT SINGH,
Senior Sub-Judge, Una.

PROCLAMATION UNDER ORDER 5, RULE. 20 C.P.C.

In the Court of Shri V. K. Gupta, Sub-Judge, 1st class at
Dehra, District Kangra

CIVIL SUIT No. 143 80

Ajudhia Dass Vs. Sant Ram

To

Amar Nath, Nank Chand, Kishan Dev ss/o Beli Ram, r/o Moin, Tappa Gangot, Tehsil Dehra, Kuania Devi d/o Joginder, Nirmla Devi d/o Beli Ram, Sheela Devi d/o Beli, Ram, Guddi d/o Beli Ram, Brahm Dass s/o Naginoo Ram, Balu Ram s/o Bhuru Ram, r/o Moia, Tappa Gangot, Teh. Dehra, District Kangra.

Whereas in the above noted civil suit the summons were issued to the above named defendants from this court but the same have been received in this court unserved.

Now it has proved to the satisfaction of this court that the defendants named above cannot be served through normal course of service.

Hence this proclamation under Order 5, Rule 20, C.P.C. is hereby issued against the defendants to appear in this court on 26-6-81 at 10 A.M. personally or through an authorised pleader or agent failing which *ex-parte* proceeding shall be taken against them.

Given under my hand and the seal of the court on 8-5-81.

Seal. V. K. GUPTA,
Sub-Judge 1st, Class,
Dehra (Kangra), Himachal Pradesh.

In the Court of Shri A. L. Vaidya, Addl. District Judge
Kangra at Dharamsala

CIVIL APPEAL No. 138 OF 1979

PROCLAMATION UNDER ORDER 5 RULE 20 C. P. C.

Smt. Dhupu etc. Versus Mishru etc.

Versus

Shri Behari Lal s/o Shri Narpal, resident of Tika Geraul, Mauza Antrar, Tehsil and District Kangra.

Whereas in the above noted case notices to the above-named respondent were issued several times to appear in this court, but he is evading service or has concealed himself. Now it has been proved to the satisfaction of this court that the above-named respondent cannot be served in an ordinary way. Hence this proclamation under Order 5, Rule 20, C. P. C. is hereby issued against him that he should appear in this court on or before 19-6-1981 at 10 A.M. personally or through an authorised agent/pleader. Failing which *ex-parte* proceeding will be taken against him.

Given under my hand and the seal of the court this day the 18th of May, 1981.

Seal.

A. L. VAIDYA,
Addl. District Judge (1st),
Kangra at Dharamsala.

In the Court of Shri O. P. Sharma, Senior Sub-Judge, Simla

EXERCISING THE POWERS UNDER INDIAN SUCCESSION ACT

S. A. 6/2 of 1981

Shrimati Parsanti Kapur widow of Late Shri Roshan Lal Kapur C/o Messrs, Kapur sons, Lower Bazar, Simla .. Petitioner

Versus

General public and 7 others .. Respondent
Application under section 372 of the Indian Succession Act for the grant of Succession Certificate in respect of the property of late Shri Roshan Lal Kapoor C/o Messrs. Kapur sons, Lower Bazar, Simla.

To

The general public.

Whereas in the above noted petition the Petitioner has filed an application for the grant of Succession Certificate in respect of the debts and securities of late Shri Roshan Lal Kapur.

Notice is hereby given to the general public, relations and kinsman of the deceased Shri Roshan Lal Kapur that if any body has got any objection for the grant of succession certificate in favour of the above named petitioner the same be filed in this court on or before 19-6-1981 failing which the petition will be heard and decided *ex-parte*.

Given under my hand and the seal of this Court this 27th day of May, 1981.

Seal. O. P. SHARMA,
Senior Sub-Judge, Simla.

THE BAR COUNCIL OF HIMACHAL PRADESH SIMLA

NOTICE

Dated, the 27th May, 1981

No. BCHP/3-77/302/1981.—The venue of polling for the election of the Bar Council at Simla on the 27th June, 1981, has been shifted from the Bar Room in the District Courts, to the Bar Room in the High Court at Ravenswood, Simla.

BHIM SEN,
Hony. Secretary.

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT
NOTIFICATION

Simla-171002, the 29th January, 1981

No. LLR-E (9)-10/79.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extraordinary, Part-II, Section I, are hereby republished in the Himachal Pradesh Government Rajpatra, for the information of the general public:—

Sl. No.	Title	Date of assent	Date of the Gazette of India (Extraordinary) Part-II, Sec. I in which the Acts were published
	The Territorial Army (Amendment) Act, 1980 (Act No. 53 of 1980).	9-12-1980	9-12-1980
	The Hotel-Receipts Tax Act, 1980 (Act No. 54 of 1980).	9-12-1980	9-12-1980
	The Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Amendment Act, 1980 (Act No. 55 of 1980).	9-12-1980	10-12-1980
	The Company Secretaries Act, 1980 (Act No. 56 of 1980).	10-12-1980	10-12-1980
	The High Court and Supreme Court Judges (Condition of Service) Amendment Act, 1980 (Act No. 57 of 1980).	10-12-1980	10-12-1980

Sd/-
Under Secretary.

Assented to on 9-12-1980.

THE TERRITORIAL ARMY (AMENDMENT) ACT, 1980

(Act No. 53 of 1980)

AN
ACT

further to amend the Territorial Army Act, 1948.

BE it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Territorial Army (Amendment) Act, 1980.

2. *Amendment of section 14.*—In section 14 of the Territorial Army Act, 1948 (56 of 1948), after sub-section (7), the following sub-section shall be inserted, namely:—

“(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.”

THE HOTEL-RECEIPTS TAX ACT, 1980
(Act No 54 of 1980)

AN
ACT

to impose a special tax on gross receipts of certain hotels.

BE it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Hotel-Receipts Tax Act, 1980.

(2) It extends to the whole of India.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) “assessee” means a person by whom hotel-receipts tax or any other sum of money is payable under this Act and includes—

(a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his chargeable receipts or of the amount of refund due to him or of the chargeable receipts of any other person in respect of which he is assessable or of the amount of refund due to such other person;

(b) every person who is deemed to be an assessee in default under any provision of this Act;

(2) “assessment” includes reassessment;

(3) “assessment year” means the period of twelve months commencing on the 1st day of April every year;

(4) “Board” means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(5) “chargeable receipts” means the total amount of all charges referred to in section 6, computed in the manner laid down in section 7;

(6) “hotel” includes a building or part of a building where residential accommodation is, by way of business, provided for a monetary consideration;

(7) “hotel-receipts tax” or “tax” means the tax chargeable under the provisions of this Act;

(8) “Income-tax Act” means the Income-tax Act, 1961 (43 of 1961);

(9) “prescribed” means prescribed by rules made under this Act;

(10) “room charges” means the charges for a unit of residential accommodation in a hotel and includes the charges for—

(a) furniture, air-conditioner, refrigerator, radio, music, telephone, television, and

(b) such other services as are normally included by a hotel in room rent,

but does not include charges for food, drink and any services other than those referred to in sub-clauses (a) and (b);

(11) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. *Application of the Act.*—(1) Subject to the provisions of sub-section (2) and sub-section (3), this Act shall apply in relation to every hotel wherein the room charges for residential accommodation provided to any person at any time during the previous year are seventy-five rupees or more per day per individual.

Explanation.—Where the room charges are payable otherwise than on daily basis or per individual, then the room charges shall be computed as for a day and per individual based on the period of occupation of the residential accommodation for which the charges are payable and the number of individuals ordinarily permitted to occupy such accommodation according to the rules and custom of the hotel.

(2) Where a composite charge is payable in respect of residential accommodation and food, the room charges included therein shall be determined in the prescribed manner.

(3) Where—

(i) a composite charge is payable in respect of residential accommodation, food, drink and other services, or any of them, and the case is not covered by the provisions of sub-section (2), or

(ii) it appears to the Income-tax Officer that the charges for residential accommodation, food, drink or other services are so arranged that the room charges are understated and the other charges are overstated,

the Income-tax Officer shall, for the purposes of sub-section (1), determine the room charges on such reasonable basis as he may deem fit.

4. Tax authorities.—(1) Every Director of Inspection, Commissioner of Income-tax, Commissioner of Income-tax (Appeals), Inspecting Assistant Commissioner of Income-tax, Income-tax Officer and Inspector of Income-tax shall have the like powers and perform the like functions under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act shall be the same as he has under the Income-tax Act.

(2) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be issued—

(a) so as to require any tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the Commissioner (Appeals) in the exercise of his appellate functions.

(3) Every Income-tax Officer employed in the execution of this Act shall observe and follow the orders, instructions and directions issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner within whose jurisdiction he performs his functions.

5. Charge of tax.—(1) Subject to the provisions of this Act, there shall be charged on every person carrying on the business of a hotel in relation to which this Act applies, for every assessment year commencing on or after the 1st day of April, 1981, a tax in respect of his chargeable receipts of the previous year at the rate of fifteen per cent of such receipts:

Provided that where such chargeable receipts include any charges received in foreign exchange, then, the tax payable by the assessee shall be reduced by an amount equal to five per cent of the charges (exclusive of the amounts payable by way of sales tax, entertainment tax, tax on luxuries or tax under this Act) so received in foreign exchange.

Explanation.—For the purposes of this sub-section,—

(a) charges received in Indian currency obtained by conversion of foreign exchange into Indian currency shall, in such cases and in such circumstances as may be prescribed, be deemed to have been received in foreign exchange; and

(b) “foreign exchange” and “Indian currency” shall have the meanings respectively assigned to them in clauses (h) and (k) of section 2 of the Foreign Exchange Regulation Act, 1973 (46 of 1973).

(2) Where, under an arrangement made between a person carrying on the business of a hotel to which this Act applies and any other person having close connection with him, any food, drink or other services is or are provided on the premises of such hotel by the second-mentioned person and the Income-tax Officer is of opinion that such arrangement has been made with a view to avoiding or reducing the liability under this Act by the first-mentioned person, then,

(a) the second-mentioned person shall also be deemed to be a person carrying on the business of a hotel to which this Act applies; and

(b) hotel-receipts tax shall be charged on the second-mentioned person in respect of charges for food, drink or other services so provided by him as if such charges were the chargeable receipts of the business of a hotel deemed to be carried on by him under clause (a), and all the provisions of this Act shall apply accordingly.

Explanation.—For the purposes of this sub-section,—

(i) a close connection shall be deemed to exist between a person carrying on the business of a hotel and another person if, in relation to the person carrying on the business of a hotel, such other person is a person referred to in clause (b) of sub-section (2) of section 40A of the Income-tax Act;

(ii) any food, drink or other services shall be deemed to have been provided on the premises of a hotel if the same is or are provided in the hotel or any place appurtenant thereto and where the hotel is situate in a part of building, in any other part of the building.

6. Scope of chargeable receipts.—(1) Subject to the provisions of this Act, the chargeable receipts of any previous year of an assessee shall be the total amount of all charges, by whatever name called, received by, or accruing or arising to, the assessee in connection with the provision of residential accommodation, food, drink and other services or any of them (including such charges from persons not provided with such accommodation) in the course of carrying on the business of a hotel to which this Act applies and shall also include every amount collected by the assessee by way of tax under this Act, sales tax, entertainment tax and tax on luxuries.

(2) For the removal of doubts, it is hereby declared that where any such charges have been included in the chargeable receipts of any previous year as charges accruing or arising to the assessee during that previous year, such charges shall not be included in the chargeable receipts of any subsequent previous year in which they are received by the assessee.

7. Computation of chargeable receipts.—(1) Subject to the provisions of sub-section (2), the following deductions shall be allowed in computing the chargeable receipts of any previous year—

(i) the amount of charges accruing or arising in an earlier previous year which is established to have become a bad debt during the previous year:

Provided that such charges have been taken into account in computing the chargeable receipts of the assessee of any earlier previous year and the amount has been written off as irrecoverable in the accounts of the assessee for the previous year during which it is established to have become a bad debt;

(ii) any amount payable by way of sales tax, entertainment tax or tax on luxuries in respect of any charges included in the chargeable receipts of the previous year;

(iii) the amount of tax chargeable under this Act.

Explanation.—For the removal of doubts, it is hereby declared that in computing the chargeable receipts of a previous year, no deduction, other than the deductions specified in this sub-section, shall be allowed from the total amount of charges received by, or accruing or arising to, the assessee.

(2) In computing the chargeable receipts of a previous year, the amount of charges which is received by or which accrues or arises to the assessee before the expiry of one month from the end of the month in which this Act comes into force shall not be taken into account.

8. Return of chargeable receipts.—(1) Every person, who, during the previous year, carried on the business of a hotel in relation to which this Act applies or is assessable in respect of the chargeable receipts of any other person under this Act, shall furnish a return of his

chargeable receipts or the chargeable receipts of such other person of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, before the expiry of four months from the end of the previous year in respect of the business of the hotel or where there is more than one previous year in respect of such business, from the end of the previous year which expired last before the commencement of the assessment year, or before the 30th day of June of the assessment year, whichever is later:

Provided that, on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for furnishing the return.

(2) In the case of any person who, in the Income-tax Officer's opinion, is assessable under this Act, whether in respect of his own chargeable receipts or in respect of the chargeable receipts of any other person, the Income-tax Officer may, before the end of the relevant assessment year, issue a notice to him and serve the same upon him, requiring him to furnish within thirty days from the date of service of the notice a return of his chargeable receipts or the chargeable receipts of such other person of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for furnishing the return.

(3) Any assessee who has not furnished a return within the time allowed under sub-section (1) or sub-section (2), or having furnished a return under sub-section (1) or sub-section (2), discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

9. *Self-assessment.*—(1) Where any hotel-receipts tax is payable on the basis of any return required to be furnished under section 8 or section 13, after taking into account the amount of hotel-receipts tax, if any, already paid under any provision of this Act, the assessee shall be liable to pay such tax before furnishing the return and the return shall be accompanied by proof of payment of such tax.

(2) After an assessment under section 10 or section 11 has been made, any amount paid under sub-section (1) shall be deemed to have been paid towards such assessment.

(3) If any assessee fails to pay the hotel-receipts tax or any part thereof in accordance with the provisions of sub-section (1), the Income-tax Officer may direct that a sum equal to two per cent of such tax or part thereof, as the case may be, shall be recovered from him by way of penalty for every month during which the default continues:

Provided that before levying any such penalty, the assessee shall be given a reasonable opportunity of being heard.

10. *Assessment.*—(1) For the purpose of making an assessment under this Act, the Income-tax Officer may serve on any person who has furnished a return under section 8 or upon whom a notice has been served under sub-section (2) of section 8 (whether a return has been furnished or not) a notice requiring him on a date therein to be specified, to produce or cause to be produced such accounts or documents or other evidence as the Income-tax Officer may require for the purposes of this Act and may, from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The Income-tax Officer, after considering such accounts, documents or other evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered,

shall, by an order in writing, assess the chargeable receipts, and the amount of the hotel-receipts tax payable on the basis of such assessment.

11. *Best judgment assessment.*—If—

- any person fails to make the return required by any notice given under sub-section (2) of section 8 and has not made a return or a revised return under sub-section (3) of that section, or
- any person having made a return, fails to comply with all the terms of a notice issued under sub-section (1) of section 10, or
- the Income-tax Officer is not satisfied about the correctness or the completeness of the accounts of the assessee,

the Income-tax Officer, after taking into account all relevant material which he has gathered, shall make the assessment of the chargeable receipts to the best of his judgment and determine the sum payable by the assessee or refundable to the assessee on the basis of such assessment.

12. *Re-opening of assessment at the instance of the assessee.*—(1) Where an assessee assessed under section 11 makes an application to the Income-tax Officer, within one month from the date of service of a notice of demand issued in consequence of the assessment, for the cancellation of the assessment on the ground—

- that he was prevented by sufficient cause from making the return required under sub-section (2) of section 8, or
- that he did not receive the notice issued under sub-section (1) of section 10, or
- that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the notice referred to in clause (ii),

the Income-tax Officer shall, if satisfied about the existence of such ground, cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 10 or section 11.

(2) Every application made under sub-section (1) shall be disposed of within ninety days from the date of receipt thereof by the Income-tax Officer:

Provided that in computing the period of ninety days aforesaid, any delay in disposing of the application which is attributable to the assessee shall be excluded.

13. *Receipts escaping assessment.*—If—

- the Income-tax Officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return under section 8 for any assessment year or to disclose fully and truly all material facts necessary for his assessment for any assessment year, chargeable receipts for that year have escaped assessment or have been under assessed or have been made the subject of excessive relief under this Act, or
- notwithstanding that there has been no omission or failure as mentioned in clause (a) on the part of the assessee, the Income-tax Officer has, in consequence of information in his possession, reason to believe that chargeable receipts assessable for any assessment year have escaped assessment or have been under-assessed or have been the subject of excessive relief under this Act,

he may, in cases falling under clause (a), at any time, and in cases falling under clause (b), at any time within four years of the end of that assessment year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under section 8 and may proceed to assess or reassess the amount

chargeable to hotel-receipts tax, and the provisions of this Act shall, so far as may be, apply, as if the notice were a notice issued under that section.

14. Advance payment of hotel-receipts tax.—(1) Hotel-receipts tax shall be payable in advance during the financial year in respect of the chargeable receipts of the period which would be the previous year for the immediately following assessment year in accordance with the provisions of this section.

(2) Hotel-receipts tax shall be payable in advance in two instalments on the following dates during the financial year, namely:—

- (i) the 15th day of September, in respect of the chargeable receipts attributable to the first half of the previous year; and
- (ii) the 15th day of March in respect of the chargeable receipts attributable to the second half of the previous year:

Provided that the hotel-receipts tax payable in advance during the financial year commencing on the 1st day of April, 1980 shall be payable in one sum on the 15th day of March, 1981.

(3) Every assessee shall, in each financial year, on or before such of the dates on which an instalment of hotel-receipts tax is payable in advance, send to the Income-tax Officer, an estimate of the chargeable receipts attributable to the relevant part of the previous year and the hotel-receipts tax payable in advance on such chargeable receipts and shall pay such amount of hotel-receipts tax as accords with his estimate on or before the relevant date specified in sub-section (2):

Provided that, in respect of the hotel-receipts tax payable in advance during the financial year commencing on the 1st day of April, 1980, the assessee shall send to the Income-tax Officer an estimate of the chargeable receipts attributable to the period which would be the previous year for the assessment year commencing on the 1st day of April, 1981 and the hotel-receipts tax payable in advance on such chargeable receipts and shall pay such amount of hotel-receipts tax as accords with his estimate on or before the 15th day of March, 1981.

(4) Every estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

(5) If any assessee does not pay on or before the specified date any instalment of hotel-receipts tax payable in advance, he shall be deemed to be an assessee in default in respect of such instalment.

15. Penalty for failure to furnish returns, comply with notices, concealment of receipts, etc.—(1) If, in the course of any proceedings under this Act, the Income-tax Officer or the Commissioner (Appeals) is satisfied that any person—

- (a) has, without reasonable cause, failed to furnish the return of chargeable receipts which he was required to furnish under sub-section (1) of section 8 or by notice given under sub-section (2) of section 8 or section 13 or has, without reasonable cause, failed to furnish it within the time allowed and the manner required by sub-section (1) of section 8 or by such notice, as the case may be, or
- (b) has, without reasonable cause, failed to comply with the notice under sub-section (1) of section 10, or
- (c) has concealed the particulars of his chargeable receipts or furnished inaccurate particulars of such receipts,

he may direct that such person shall pay by way of penalty,—

- (i) in the cases referred to in clause (a), in addition to the hotel-receipts tax payable by him, a sum

equal to two per cent of the assessed tax for every month during which the default continued, but not exceeding in the aggregate fifty per cent of the assessed tax.

Explanation.—In this clause, “assessed tax” means hotel-receipts tax chargeable under the provisions of this Act, as reduced by the sum, if any, paid in advance under section 14;

- (ii) in the cases referred to in clause (b), in addition to the hotel-receipts tax payable by him, a sum which shall not be less than ten per cent but which shall not exceed fifty per cent of the amount of the hotel-receipts tax which would have been avoided if the return made by him had been accepted as correct;

- (iii) in the cases referred to in clause (c), in addition to the hotel-receipts tax payable by him, a sum which shall not be less than, but which shall not exceed twice, the amount of hotel-receipts tax which would have been avoided if the return made by him had been accepted as correct:

Provided that in a case falling under clause (c), the Income-tax Officer shall not impose any penalty without the previous approval of the Inspecting Assistant Commissioner.

(2) On making an order imposing a penalty under this section, the Commissioner (Appeals) shall forthwith send a copy of the same to the Income-tax Officer.

16. Penalty for false estimate of, or failure to pay, hotel-receipts tax payable in advance.—If, in the course of any proceedings in connection with the assessment under section 10 or section 11, the Income-tax Officer is satisfied that any assessee—

- (a) has furnished under section 14, an estimate of the hotel-receipts tax payable in advance by him which he knew or had reason to believe to be untrue, or
- (b) has, without reasonable cause, failed to furnish an estimate of the hotel-receipts tax payable in advance by him in accordance with the provisions of section 14,

he may direct that the assessee shall, in addition to the hotel-receipts tax payable by him, pay by way of penalty a sum—

- (i) which, in the case referred to in clause (a), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the hotel-receipts tax paid in advance during the financial year immediately preceding the assessment year, falls short of eighty-five per cent of the hotel-receipts tax chargeable under the provisions of this Act;
- (ii) which, in the case referred to in clause (b), shall not be less than ten per cent but shall not exceed one and a half times of eighty-five per cent of the hotel-receipts tax chargeable under the provisions of this Act.

17. Opportunity of being heard.—No order imposing penalty under section 15 or section 16 shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard.

18. Appeals to the Commissioner (Appeals).—(1) Any person objecting to the amount of hotel-receipts tax for which he is assessed by the Income-tax Officer, or denying his liability to be assessed under this Act, or objecting to an order under section 12 refusing to reopen an assessment made under section 11 or objecting to any penalty or fine imposed by the Income-tax Officer, or to the amount allowed by the Income-tax Officer by way of any relief under any provision of this Act, or to any refusal by the Income-tax Officer to grant relief,

or to an order of rectification having the effect of enhancing the assessment or reducing the refund, or to an order refusing to allow the claim made by the assessee for a rectification under section 20, may appeal to the Commissioner (Appeals).

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within thirty days of the following date, that is to say,—

- (a) where the appeal relates to assessment or penalty or fine, the date of service of the notice of demand relating to the assessment or penalty or fine, or
- (b) in any other case, the date on which the intimation of the order sought to be appealed against is served:

Provided that the Commissioner (Appeals) may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(4) The Commissioner (Appeals) shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or penalty:

Provided that an order enhancing the assessment or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination of the appeals shall, with any necessary modification, be in accordance with the procedure applicable in relation to income-tax.

19. Appeals to Appellate Tribunal.—(1) Any assessee aggrieved by an order passed by a Commissioner under section 22, or an order passed by a Commissioner (Appeals) under any provision of this Act, may appeal to the Appellate Tribunal against such order.

(2) The Commissioner may, if he objects to any order passed by the Commissioner (Appeals) under any provision of this Act, direct the Income-tax Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be.

(4) The Income-tax Officer or the assessee, as the case may be, on receipt of a notice that an appeal against the order of the Commissioner (Appeals) has been preferred under sub-section (1) or sub-section (2) by the other party may, notwithstanding that he may not have appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Commissioner (Appeals), and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one hundred and twenty-five rupees.

(7) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

20. Rectification of mistakes.—(1) With a view to rectifying any mistake apparent from the record, the Income-tax Officer, the Commissioner (Appeals), the Commissioner and the Appellate Tribunal may, of his or its own motion or on an application by the assessee in this behalf, or where the authority concerned is the Commissioner (Appeals), by the Income-tax Officer also, amend any order passed by him or it in any proceeding under this Act within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the assessee shall not be made under this section unless the authority concerned has given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Subject to the other provisions of this Act, where any such amendment has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(5) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

21. Hotel-receipts tax deductible in computing total income under Income-tax Act.—Notwithstanding anything contained in the Income-tax Act, in computing the income chargeable to income-tax under the head "Profits and gains of business or profession" in the case of an assessee carrying on the business of a hotel to which this Act applies, the hotel-receipts tax payable by the assessee for any assessment year shall be deductible from the profits and gains of the business of the hotel assessable for that assessment year.

22. Revision of order prejudicial to revenue.—(1) The Commissioner may call for and examine the record of any proceeding under this Act and if he considers that any order passed therein by the Income-tax Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be made such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1)—

- (a) to revise an order of reassessment made under section 13, or
- (b) after the expiry of two years from the date of the order sought to be revised.

(3) Notwithstanding anything contained in sub-section (2), an order in revision under this section may be passed at any time in the case of an order which has been passed in consequence of, or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

Explanation.—In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

23. Revision of orders by Commissioner.—(1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an Income-tax Officer subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases:—

- (a) where an appeal against the order lies to the Commissioner (Appeals) but has not been made and the time within which such appeal may be made has not expired, or the assessee has not waived his right of appeal; or
- (b) where the order has been made the subject of an appeal to the Commissioner (Appeals).

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

Explanation.—An order by the Commissioner declining to interfere shall, for the purposes of this section, deemed not to be an order prejudicial to the assessee.

24. Application of provisions of Income-tax Act.—The provisions of the following sections and Schedules of the Income-tax Act and the Income-tax (Certificate Proceedings) Rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to hotel-receipts tax instead of to income-tax:—

- 2 (43B) and (44), 41 (4), 118, 125, 125A, 128 to 136 (both inclusive), 138, 140, 144A, 156, 159 to 163 (both inclusive), 166, 167, 170, 171, 173 to 179 (both inclusive), 187, 188, 189, 219 to 227 (both inclusive), 228A, 229, 231, 232, 237 to 242 (both inclusive), 244, 245, 254 to 262 (both inclusive), 265, 266, 268, 269, 278B, 278C, 278D, 281, 281B, 282, 283, 284, 287, 288, 288A, 288B, 289 to 293 (both inclusive), the Second Schedule and the Third Schedule:

Provided that references in the said provisions and the rules to the "assessee" shall be construed as references to an assessee as defined in this Act.

25. Income-tax papers to be available for the purposes of this Act.—(1) Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Income-tax Act.

26. Wilful attempt to evade tax, etc.—(1) If a person wilfully attempts in any manner whatsoever to evade any tax, penalty or interest chargeable or impossible under this Act, he shall, without prejudice to any penalty

that may be imposable on him under any other provision of this Act, be punishable,—

(i) in a case where the amount sought to be evaded exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

(2) If a person wilfully attempts in any manner whatsoever to evade the payment of any tax, penalty or interest under this Act, he shall, without prejudice to any penalty that may be imposable on him under any other provision of this Act, be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and shall, in the discretion of the court, also be liable to fine.

Explanation.—For the purposes of this section, a wilful attempt to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof shall include a case where any person—

(i) has in his possession or control any books of account or other documents (being books of account or other documents relevant to any proceeding under this Act) containing a false entry or statement; or

(ii) makes or causes to be made any false entry or statement in such books of account or other documents; or

(iii) wilfully omits or causes to be omitted any relevant entry or statement in such books of account or other documents; or

(iv) causes any other circumstance to exist which will have the effect of enabling such person to evade any tax, penalty or interest chargeable or imposable under this Act or the payment thereof.

27. Failure to furnish returns of chargeable receipts.—If a person wilfully fails to furnish in due time the return of chargeable receipts which he is required to furnish under sub-section (1) of section 8 or by notice given under sub-section (2) of section 8 or section 13, he shall be punishable,—

(i) in a case where the amount of tax, which would have been evaded if the failure had not been discovered, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with imprisonment for a term which shall not be less than three months but which may extend to three years and with fine;

Provided that a person shall not be proceeded against under this section for failure to furnish in due time the return of chargeable receipts under sub-section (1) of section 8, if—

(a) the return is furnished by him before the expiry of the assessment year; or

(b) the tax payable by him on the chargeable receipts determined on assessment as reduced by the tax paid in advance under section 14, if any, does not exceed three thousand rupees.

28. Failure to produce accounts and documents.—If a person wilfully fails to produce, or cause to be produced, on or before the date specified in any notice served on him under sub-section (1) of section 10, such accounts and documents as are referred to in the notice, he shall be punishable with rigorous imprisonment for a term which may extend to one year, or with fine equal to a sum calculated at a rate which shall not be less than

four rupees or more than ten rupees for every day during which the default continues, or with both.

29. False statement in verification, etc.—If a person makes a statement in any verification under this Act or under any rule made thereunder, or delivers an account or statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable,—

- (i) in a case where the amount of tax, which would have been evaded if the statement or account had been accepted as true, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

30. Abetment of false return, etc.—If a person abets or induces in any manner another person to make and deliver an account or a statement or declaration relating to any chargeable receipts which is false and which he either knows to be false or does not believe to be true or to commit an offence under sub-section (1) of section 26, he shall be punishable,—

- (i) in a case where the amount of tax, penalty or interest which would have been evaded, if the declaration, account or statement had been accepted as true, or which is wilfully attempted to be evaded, exceeds one hundred thousand rupees, with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine;
- (ii) in any other case, with rigorous imprisonment for a term which shall not be less than three months but which may extend to three years and with fine.

31. Punishment for second and subsequent offences.—If any person convicted of an offence under sub-section (1) of section 26 or section 27 or section 29 or section 30 is again convicted for an offence under any of the aforesaid provisions, he shall be punishable for the second and for every subsequent offence with rigorous imprisonment for a term which shall not be less than six months but which may extend to seven years and with fine.

32. Certain offences to be non-cognizable.—Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), an offence punishable under section 26 or section 27 or section 29 or section 30 shall be deemed to be non-cognizable within the meaning of that Code.

33. Institution of proceedings and composition of offences.—(1) A person shall not be proceeded against for any offence under section 26 or section 27 or section 28 or section 29 or section 30 for any offence under the Indian Penal Code (45 of 1963) relating to any matter connected with or arising out of this Act, except at the instance of the Commissioner.

(2) The Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 26 or section 27 or section 28 or section 29 or section 30.

34. Power to make rules.—(1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the manner in which the room charges may be determined under sub-section (2) of section 3 in

cases where composite chares are payable in respect of residential accommodation and food;

- (b) the cases and the circumstances in which payments made in Indian currency by conversion of foreign exchange into Indian currency shall be deemed to have been made in foreign exchange for the purposes of sub-section (1) of section 5;
- (c) the form in which returns under section 8 may be furnished, the manner in which they may be verified and the other particulars which a form may contain;
- (d) the form in which an estimate under section 14 may be sent and the manner in which it may be verified;
- (e) the form in which appeals under section 18 or section 19 may be filed and the manner in which they may be verified;
- (f) the form in which a memorandum of cross-objections under sub-section (4) of section 19 may be verified;
- (g) the procedure to be followed on applications for rectification of mistakes under section 20;
- (h) the form in which a notice of demand may be served on the assessee under sub-section (5) of section 20;
- (i) any other matter which by this Act is to be or may be prescribed.

(3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date of commencement of this Act.

(4) The Central Government shall cause every rule made under this section to be laid, as soon as may be, after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be: so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

35. Power to exempt.—Where the Central Government is of the opinion that it is necessary or expedient so to do either in the public interest or having regard to the peculiar circumstances of the case, it may, by notification in the Official Gazette and subject to such conditions, if any, as may be specified in the notification, exempt any hotel or any class of hotels from the levy of hotel-receipts tax.

36. Power to remove difficulties.—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

37. Consequential amendments.—(1) In section 2 of the Central Boards of Revenue Act, 1963 (54 of 1963), in sub-clause (1) of clause (c).—

- (a) in item (vii), the word "and" occurring at the end shall be omitted; and
- (b) after item (vii) as so amended, the following item shall be inserted, namely:—
"(viii) the Hotel-Receipts Tax Act, 1980; and".

(2) In the Economic Offences (Inapplicability of Limitation) Act, 1974 (12 of 1974), in the Schedule, after entry 2A relating to the Interest-tax Act, 1974 (45 of 1974), the following entry shall be inserted, namely:—

"2B. The Hotel-Receipts Tax Act, 1980."

Assented to on 9-12-1980.

THE SMUGGLERS AND FOREIGN EXCHANGE
MANIPULATORS (FORFEITURE OF PROPERTY)
AMENDMENT ACT, 1980

(ACT No. 55 OF 1980)

AN
ACT

to amend the *Smugglers and Foreign Exchange Manipulators
(Forfeiture of Property) Act, 1976.*

Be it enacted by Parliament in the Thirty-first Year of
the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the *Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Amendment Act, 1980.*

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 12 of Act 13 of 1976.*—In section 12 of the *Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976* (hereinafter referred to as the principal Act),—

(a) after sub-section (6), the following sub-section shall be inserted, namely:—

“(6A) Notwithstanding anything contained in sub-section (6), where the Chairman considers it necessary so to do for the expeditious disposal of appeals under this section, he may constitute a Bench of two members and a Bench so constituted may exercise and discharge the powers and functions of the Appellate Tribunal:

Provided that if the members of a Bench so constituted differ on any point or points, they shall state the point or points on which they differ and refer the same to a third member (to be specified by the Chairman) for hearing on such point or points and such point or points shall be decided according to the opinion of that member.”;

(b) after sub-section (7), the following sub-section shall be inserted, namely:—

“(8) On application to the Appellate Tribunal and on payment of the prescribed fee, the Tribunal may allow a party to any appeal or any person authorised in this behalf by such party to inspect at any time during office hours, any relevant records and registers of the Tribunal and obtain a certified copy of any part thereof.”.

3. *Amendment of section 26.*—In section 26 of the principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the fees which shall be paid for the inspection of the records and registers of the Appellate Tribunal or for obtaining a certified copy of any part thereof under sub-section (8) of section 12;”.

Assented to on 10-12-80.

THE COMPANY SECRETARIES ACT, 1980

(ACT No. 56 OF 1980)

AN
ACT

to make provision for the regulation and development of
the profession of *Company Secretaries.*

Be it enacted by Parliament in the Thirty-first Year of
the Republic of India as follows:—

CHAPTER I
PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the *Company Secretaries Act, 1980.*

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Definitions and interpretation.*—(1) In this Act, unless the context otherwise requires,—

(a) “Associate” means an Associate Member of the Institute;

(b) “Companies Act” means the *Companies Act, 1956* (1 of 1956);

(c) “Company Secretary” means a person who is a member of the Institute;

(d) “Council” means the Council of the Institute constituted under section 9;

(e) “dissolved company” means the Institute of Company Secretaries of India registered under the *Companies Act*;

(f) “Fellow” means a Fellow Member of the Institute;

(g) “Institute” means the Institute of Company Secretaries of India constituted under this Act;

(h) “prescribed” means prescribed by regulations made under this Act;

(i) “President” means the President of the Council;

(j) “Register” means the Register of members of the Institute maintained under this Act;

(k) “Vice-President” means the Vice-President of the Council;

(l) “year” means the period commencing on the 1st day of April of any year and ending on the 31st day of March of the succeeding year;

(m) words and expressions used herein and not defined but defined in the *Companies Act* shall have the meanings respectively assigned to them in that Act.

(2) Save as otherwise provided in this Act, a member of the Institute shall be deemed “to be in practice” when, individually or in partnership with one or more members of the Institute in practice or in partnership with members of such other recognised professions as may be prescribed, he, in consideration of remuneration received or to be received,—

(a) engages himself in the practice of the profession of Company Secretaries to, or in relation to, any company; or

(b) offers to perform or performs services in relation to the promotion, forming, incorporation, amalgamation, reconstruction, reorganisation or winding up of companies; or

(c) officers to performs such services as may be performed by—

(i) an authorised representative of a company with respect to filing, registering, presenting, attesting or verifying any documents (including forms, applications and returns) by or on behalf of the company,

(ii) a share transfer agent,

(iii) an issue house,

(iv) a share and stock broker,

(v) a secretarial auditor or consultant,

(vi) an adviser to a company on management, including any legal or procedural matter falling under the *Capital Issues (Control) Act, 1947* (29 of 1947), the *Industries (Development and Regulation) Act, 1951* (65 of 1951), the *Companies Act, the Securities Contracts (Regulation) Act, 1956* (42 of 1956), any of the rules or bye-laws made by a recognised stock exchange, the *Monopolies and Restrictive Trade Practices Act, 1969* (54 of 1969), the *Foreign Exchange Regulation Act, 1973* (46 of 1973), or under any other law for the time being in force,

(vii) issuing certificates on behalf of, or for the purposes of, a company; or

(d) holds himself out to the public as a Company Secretary in practice; or

(e) renders professional services or assistance with respect to matters of principle or detail relating to

the practice of the profession of Company Secretaries; or

(f) renders such other services as, in the opinion of the Council, are or may be rendered by a Company Secretary in practice;

and the words "to be in practice", with their grammatical variations and cognate expressions, shall be construed accordingly.

CHAPTER II

INSTITUTE OF COMPANY SECRETARIES OF INDIA

3. *Incorporation of the Institute.*—(1) All persons whose names are entered in the Register of the dissolved company immediately before the commencement of this Act and all persons who may hereafter have their names entered in the Register to be maintained under this Act, so long as they continue to have their names borne on the Register to be maintained under this Act, are hereby constituted a body corporate by the name of the Institute of Company Secretaries of India and all such persons shall be known as members of the Institute.

(2) The Institute shall have perpetual succession and a common seal and shall have power to acquire, hold and dispose of property, movable or immovable and shall by its name sue or be sued.

4. *Entry of names in the Register.*—(1) Any of the following persons shall be entitled to have his name entered in the Register, namely:—

- any person who immediately before the commencement of this Act was an Associate or a Fellow (including an Honorary Fellow) of the dissolved company;
- any person who is a holder of the Diploma in Company Secretaryship awarded by the Government of India;
- any person who has passed the examinations conducted by the dissolved company and has completed training either as specified by the dissolved company or as prescribed by the Council, except any such person who is not a permanent resident of India;
- any person who has passed such examination and completed such training, as may be prescribed for membership of the Institute;
- any person who has passed such other examination and completed such other training without India as is recognised by the Central Government or the Council as being equivalent to the examination and training prescribed under this Act for membership of the Institute;

Provided that in the case of any person belonging to any of the classes mentioned in this sub-section who is not permanently residing in India, the Central Government or the Council may impose such further conditions as it may deem to be necessary or expedient in the public interest.

(2) Every person belonging to the class mentioned in clause (a) or clause (b) of sub-section (1) shall have his name entered in the Register without the payment of any entrance fee.

(3) Every person belonging to any of the classes mentioned in clauses (c), (d) and (e) of sub-section (1) shall have his name entered in the Register on application being made and granted in the prescribed manner and on payment of prescribed entrance fee, which shall not exceed four hundred rupees in any case.

(4) The Central Government may take such steps as may be necessary for the purpose of having the names of all persons belonging to the classes mentioned in clauses (a) and (b) of sub-section (1) entered in the Register at the commencement of this Act.

(5) Notwithstanding anything contained in this section, the Council may confer on any person Honorary Fellow membership, if the Council is of the opinion that such person has made a significant contribution to the profession of Company Secretaries and thereupon the Council shall enter the name of such persons in the

Register but such person shall not have any voting rights in any election or meetings of the Institute and shall not also be required to pay any fee to the Institute.

5. *Associates and Fellows.*—(1) The members of the Institute shall be divided into two classes designated respectively as Associates and Fellows.

(2) Any person other than a person to whom the provisions of sub-section (4) apply, shall, on his name being entered in the Register, be deemed to have become an Associate and as long as his name remains so entered, shall be entitled to use the letters "A.C.S." after his name to indicate that he is an Associate.

(3) A person, being an Associate who has been in continuous practice in India as a Company Secretary for at least five years and a person who has been an Associate for a continuous period of not less than five years and who possesses such qualifications or practical experience as the Council may prescribe with a view to ensuring that he has experience equivalent to the experience normally acquired as a result of continuous practice for a period of five years as a Company Secretary shall, on payment of the prescribed entrance fee, which shall not exceed four hundred rupees in any case, and on application made and granted in the prescribed manner, be entered in the Register as Fellow.

Explanation I.—For the purposes of this sub-section, a person shall be deemed to have practised in India for any period for which he has held a certificate of practice under section 6, notwithstanding that he did not actually practise during that period.

Explanation II.—In computing the period during which a person has been an Associate of the Institute, there shall be included any continuous period during which the person has been an Associate of the dissolved company immediately before he became an Associate of the Institute.

(4) Any person who was a Fellow of the dissolved company and who is entitled to have his name entered in the Register under clause (a) of sub-section (1) of section 4, shall be entered in the Register as a Fellow.

(5) Any person whose name is entered in the Register as a Fellow shall, so long as his name remains so entered, be entitled to use the letters "F.C.S." after his name to indicate that he is a Fellow.

6. *Certificate of practice.*—(1) No member of the Institute shall be entitled to practise, whether in India or elsewhere, unless he has obtained from the Council a certificate of practice.

(2) A member who desires to be entitled to practise shall make an application in such form and pay such annual fee, for his certificate as may be prescribed which shall not exceed two hundred rupees in any case, and such fee shall be payable on or before the 1st day of April in each year.

7. *Members to be known as Company Secretaries.*—Every members of the Institute in practice shall, and any other member may, use the designation of a Company Secretary and no member using such designation shall use any other description, whether in addition thereto or in substitution therefor:

Provided that nothing in this section shall be deemed to prohibit any such member from adding any other description or letters to his name, if entitled thereto, to indicate membership of such other institute whether in India or elsewhere as may be recognised in this behalf by the Council, or any other qualification that he may possess, or to prohibit a firm, all the partners of which are members of the Institute and in practice, from being known by its firm name as Company Secretaries.

8. *Disabilities.*—Notwithstanding anything contained in section 4, a person shall not be entitled to have his name entered in, or borne on, the Register if he—

(a) has not attained the age of twenty-one year at

the time of his application for the entry of his name in the Register; or

- (b) is of unsound mind and stands so adjudged by a competent court; or
- (c) is an undischarged insolvent; or
- (d) being a discharged insolvent, has not obtained from the court a certificate stating that his insolvency was caused by misfortune without any misconduct on his part; or
- (e) has been convicted by a competent court, whether within or without India, of an offence involving moral turpitude and punishable with imprisonment or of an offence, not of a technical nature, committed by him in his professional capacity unless in respect of the offence committed he has either been granted a pardon or, on an application by him in this made behalf, the Central Government has, by an order in writing, removed the disability; or
- (f) has been removed from membership of the Institute on being found on inquiry to have been guilty of professional or other misconduct:

Provided that a person who has been removed from membership for a specified period shall not be entitled to have his name entered in the Register until the expiry of such period.

CHAPTER III

COUNCIL OF THE INSTITUTE

9. *Constitution of the Council of the Institute.*—(1) There shall be a Council of the Institute for the management of the affairs of the Institute and for discharging the functions assigned to it by or under this Act.

(2) The Council shall be composed of—

- (a) not more than twelve persons elected by members of the Institute from amongst the Fellows chosen in such manner and from such regional constituencies as may be notified in this behalf by the Central Government in the Official Gazette; and
- (b) not more than four persons nominated by the Central Government.

10. *Mode of election to the Council.*—(1) Elections under clause (a) of sub-section (2) of section 9 shall be conducted in the prescribed manner.

(2) Where any dispute arises regarding any such election, the matter shall be referred by the Council to a Tribunal appointed by the Central Government in this behalf and the decision of such Tribunal shall be final:

Provided that no such reference shall be made except on an application made to the Council by an aggrieved party within thirty days from the date of the declaration of the result of the election.

(3) The expenses of the Tribunal shall be borne by the Council.

(4) Notwithstanding anything contained in this section and in Chapter IX, the Council of the dissolved company shall, on the commencement of this Act, become the Council of the Institute and shall function as such—

- (i) for a period of two years from such commencement, or
- (ii) till the Council is constituted in accordance with the provisions of sub-section (2) of section 9,

whichever is earlier.

Explanation.—For the purposes of this sub-section, the Council shall be deemed to have been constituted in accordance with the provisions of sub-section (2) of section 9 with effect from such date [not being later than thirty days from the date on which the results of the first elections, under clause (a) of the said sub-section (2) are announced] as the Central Government may notify in the Official Gazette.

11. *Nomination in default of election.*—If the members of the Institute fail to elect any member under clause (a) of sub-section (2) of section 9 from any of the regional constituencies that may be notified under that clause,

the Central Government may nominate any duly qualified person from such constituency to fill up the vacancy, and any person so nominated shall be deemed to be a duly elected member of the Council.

12. *President and Vice-President.*—(1) The Council at its first meeting shall elect two of its members to be respectively the President and the Vice-President thereof, and so often as the office of the President or the Vice-President falls vacant, the Council shall choose a person to be the President or the Vice-President, as the case may be:

Provided that the President of the Council of the dissolved company shall continue to hold such office after the commencement of this Act, until such time as a President is elected under the provisions of this sub-section.

(2) The President shall be the Chief Executive Authority of the Council.

(3) The President or the Vice-President shall hold office for a period of one year from the date on which he is chosen but so as not to extend beyond his term of office as a member of the Council, and subject to his being a member of the Council at the relevant time, he shall be eligible for re-election.

(4) On the expiration of the duration of the Council, or of the term of office of the President thereof, the President shall continue to hold office until such time as a new President is elected and takes over charge of his duties.

(5) In the event of the occurrence of any vacancy in the office of the President, the Vice-President shall act as President until the date on which a new President elected in accordance with the provisions of this section to fill such vacancy enters upon his office and when the President is unable to discharge his functions owing to absence, illness or any other cause, the Vice-President shall discharge his functions until the date on which the President resumes his duties.

13. *Resignation of membership and casual vacancies.*—

(1) Any member of the Council may at any time resign his membership by writing under his hand addressed to the President, and the seat of such member shall become vacant when such resignation is notified in the Official Gazette.

(2) A member of the Council shall be deemed to have vacated his seat if he is declared by the Council to have been absent without sufficient excuse from three consecutive meetings of the Council or of any of the Committees which has been constituted by the Council and of which he is a member or if his name is, for any cause, removed from the Register under the provisions of section 20.

(3) A casual vacancy in the office of a member of the Council shall be filled by fresh election from the constituency concerned or by nomination by the Central Government, as the case may be, and the person elected or nominated to fill the vacancy shall hold office until the dissolution of the Council:

Provided that no election shall be held to fill a casual vacancy occurring within six months prior to the date of the expiration of the term of the Council, but such a vacancy may be filled by nomination by the Central Government after consultation with the President of the Council.

(4) No act done by the Council shall be called in question on the ground merely of the existence of any vacancy in, or defect in the constitution of, the Council.

14. *Duration and dissolution of the Council.*—(1) The duration of any Council constituted under this Act shall be three years from the date of its first meeting.

(2) Notwithstanding the expiration of the duration of Council (hereafter in this sub-section referred to as the former Council), the former Council shall continue to exercise its functions under this Act until a new Council is constituted in accordance with the provisions of this Act and on such constitution the former Council shall stand dissolved.

15. *Functions of the Council.*—(1) The duty of carrying out the provisions of this Act shall be vested in the Council.

(2) In particular, and without prejudice to the generality of the foregoing power, the duties of the Council shall include—

- (a) the prescribing of the standards for, and conduct of examinations for enrolment of candidates in the Register and of the fees therefor;
- (b) the registration and training of students;
- (c) the prescribing of qualifications for entry in the Register;
- (d) the recognition of foreign qualifications and training for purposes of enrolment;
- (e) the granting or refusal of certificates of practice under this Act;
- (f) the maintenance and publication of a Register of persons qualified to practise as Company Secretaries;
- (g) the levy and collection of fees from members, examinees and other persons;
- (h) the removal of names from the Register and restoration to the Register of names which have been removed;
- (i) the regulation and maintenance of the status and the standards of professional qualifications of members of the Institute;
- (j) the carrying out, by granting financial assistance to persons other than members of the Council or in any other manner, of research in such matters of interest to Company Secretaries as may be prescribed;
- (k) the maintenance in the prescribed manner of libraries and the publication in the prescribed manner of books and periodicals relating to management of companies and such allied subjects as may be prescribed;
- (l) the granting of such financial or other assistance to students of the Institute as may be prescribed;
- (m) the exercise of such disciplinary powers as may be prescribed.

16. *Staff, remuneration and allowances.*—(1) For the efficient performance of its duties and functions, the Council shall appoint a Secretary who shall be a member of the Institute and may—

- (a) appoint such other persons on the staff of the Institute as it deems necessary;
- (b) prescribe the terms and conditions of service and the scales of pay of the Secretary and other employees of the Institute, including persons who have become employees of the Institute under section 33;
- (c) fix the allowances of the President, Vice-President and other members of the Council and its Committees.

(2) The Secretary of the Institute shall be entitled to participate in the meetings of the Council and the Committees thereof but shall not be entitled to vote thereat.

17. *Committees of the Council.*—(1) The Council shall constitute from amongst its members the following Standing Committees, namely:—

- (a) an Executive Committee;
- (b) a Disciplinary Committee; and
- (c) an Examination Committee.

(2) The Council may also constitute a Training and Educational Facilities Committee, Professional Research and Publications Committee and such other Committees from amongst its members as it deems necessary for the purpose of carrying out the provisions of this Act.

(3) The Executive Committee shall consist of the President, and the Vice-President, *ex-officio*, and three other members of the Council elected by the Council.

(4) The Disciplinary Committee shall consist of the President, *ex-officio*, one member to be nominated by the Central Government from amongst the members nominated to the Council by that Government and one member to be elected by the Council.

(5) The Examination Committee shall consist of the President or the Vice-President, *ex-officio*, as the Council may decide, and two other members of the Council elected by the Council.

(6) Notwithstanding anything contained in this section, any Committee formed under sub-section (2), may, with the sanction of the Council, co-opt such other members of the Institute not exceeding two-thirds of the total membership of the Committee as the Committee thinks fit, and any member so co-opted shall be entitled to exercise all the rights of a member of the Committee.

(7) Every Committee constituted under this section shall elect its own Chairman:

Provided that—

- (i) where the President is a member of such Committee, he shall be the Chairman of such Committee, and in his absence, the Vice-President, if he is a member of such Committee, shall be its Chairman; and
- (ii) where the President is not a member of such Committee, but the Vice-President is a member, he shall be its Chairman.

(8) The Standing Committees and other Committees formed under this section shall exercise such functions and be subject to such conditions in the exercise thereof as may be prescribed.

18. *Finances of the Council.*—(1) There shall be established a fund under the management and control of the Council into which shall be paid all moneys (including donations and grants) received by the Council and out of which shall be met all expenses including any donations made and liabilities properly incurred by the Council.

(2) The Council may invest any money for the time being standing to the credit of the fund in any Government security or in any other security approved by the Central Government.

(3) The Council shall keep proper accounts of the funds distinguishing capital from revenue.

(4) The annual accounts of the Council shall be subject to audit by a Chartered Accountant in practice within the meaning of the Chartered Accountants Act, 1949, to be appointed annually by the Council:

Provided that no member of the Council who is a Chartered Accountant or a person who is in partnership with such member shall be eligible for appointment as an auditor under this sub-section.

(5) As soon as may be practicable at the end of each year, but not later than the 30th day of September of the year next following, the Council shall cause to be published in the Gazette of India a copy of the audited accounts and the report of the Council for that year and copies of the said accounts and report shall be forwarded to the Central Government and to all the members of the Institute.

(6) Subject to such directions as the Central Government may, by order in writing, make in this behalf, the Council may borrow—

- (a) any money required for meeting its liabilities on capital account on the security of the fund or on the security of any other assets for the time being belonging to it; or
- (b) for the purpose of meeting current liabilities pending the receipt of income by way of temporary loan or over-draft.

CHAPTER IV REGISTER OF MEMBERS

19. *Register.*—(1) The Council shall maintain in the prescribed manner a Register of the members of the Institute.

(2) The Register shall include the following particulars about every member of the Institute, namely:—

- (a) his full name, date of birth, domicile, residential and professional addresses;
- (b) the date on which his name is entered in the Register;
- (c) his qualifications;
- (d) whether he holds a certificate of practice; and
- (e) any other particulars which may be prescribed.

(3) The Council shall cause to be published in such manner as may be prescribed a list of members of the Institute as on the 1st day of April of each year, and shall, if requested to do so by any such member, send him a copy of such list.

(4) Every member of the Institute shall, on his name being entered in the Register, pay such annual membership fee differing in amount according as he is an Associate or a Fellow as may be prescribed which shall not exceed three hundred rupees in any case.

20. Removal from the Register.—(1) The Council may remove from the Register the name of any member of the Institute—

- (a) who is dead; or
- (b) from whom a request has been received to that effect; or
- (c) who has not paid any prescribed fee required to be paid by him; or
- (d) who is found to have been subject at the time when his name was entered in the Register, or who at any time thereafter has become subject, to any of the disabilities mentioned in section 8, or who for any other reason has ceased to be entitled to have his name borne on the Register.

(2) The Council shall remove from the Register the name of any member in respect of whom an order has been passed under this Act removing him from membership of the Institute..

CHAPTER V

MISCONDUCT

21. Procedure in inquiries relating to misconduct of members of the Institute.—(1) Where on receipt of information by, or a complaint made to it, the Council is *prima facie* of opinion that any member of the Institute has been guilty of any professional or other misconduct, the Council shall refer the case to the Disciplinary Committee constituted under section 17, and the Disciplinary Committee shall thereupon hold such inquiry and in such manner as may be prescribed and shall report the result of its inquiry to the Council.

(2) If on receipt of such report the Council finds that the member of the Institute is not guilty of any professional or other misconduct, it shall record its finding accordingly, and direct that the proceedings shall be filed, or the complaint shall be dismissed, as the case may be.

(3) If on receipt of such report the Council finds that the member of the Institute is guilty of any professional or other misconduct, it shall record its finding accordingly and shall proceed in the manner laid down in the succeeding sub-sections.

(4) Where the finding is that a member of the Institute has been guilty of a professional misconduct specified in the First Schedule, the Council shall afford to the member an opportunity of being heard before orders are passed against him on the case, and may thereafter make any of the following orders, namely:—

- (a) reprimand the member;
- (b) remove the name of the member from the Register for such period, not exceeding five years, as the Council thinks fit;

Provided that where the Council is of opinion that the case is one in which the name of the member ought to be removed from the Register for a period exceeding five years or permanently, it shall not make any order referred to in clause (a) or clause (b), but shall forward the case to the High Court with its recommendations thereon.

(5) Where the misconduct in respect of which the Council has found any member of the Institute guilty is a misconduct specified in the Second Schedule, it shall forward the case to the High Court with its recommendations thereon.

(6) On receipt of any case under sub-section (4) or sub-section (5), the High Court shall fix a date for the hearing of the case and shall cause notice of the date so fixed to be given to the member of the Institute concerned, the Council and to the Central Government, and shall afford such member, the Council and the Central

Government an opportunity of being heard and may thereafter make any of the following orders, namely:—

- (a) direct that the proceedings be filed, or dismiss the complaint, as the case may be;
- (b) reprimand the member;
- (c) remove him from membership of the Institute either permanently or for such period as the High Court thinks fit;
- (d) refer the case to the Council for further inquiry and report.

(7) Where it appears to the High Court that the transfer of any case pending before it to another High Court will promote the ends of justice or tend to the general convenience of the parties, it may so transfer the case, subject to such conditions, if any, as it thinks fit to impose, and the High Court to which such case is transferred shall deal with it as if the case had been forwarded to it by the Council.

Explanation I.—In this section, “High Court” means the highest civil court of appeal, not including the Supreme Court, exercising jurisdiction in the area in which the person whose conduct is being inquired into is in service or carries on his profession or has his principal place of profession at the commencement of the inquiry:

Provided that where the cases relating to two or more members of the Institute have to be forwarded by the Council to different High Courts, the Central Government shall, having regard to the ends of justice and the general convenience of the parties, determine which of the High Courts to the exclusion of others shall hear the cases against all the members.

Explanation II.—For the purposes of this section, “member of the Institute” includes a person who was a member of the Institute on the date of the alleged misconduct although he has ceased to be a member of the Institute at the time of the inquiry.

(8) For the purposes of any inquiry under this section, the Council and the Disciplinary Committee referred to in sub-section (1) shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908) in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) the discovery and production of any document; and
- (c) receiving evidence on affidavits.

22. Professional misconduct defined.—For the purposes of this Act, the expression “professional misconduct” shall be deemed to include any act or omission specified in any of the Schedules, but nothing in this section shall be construed to limit or abridge in any way the power conferred or duty cast on the Council under sub-section (1) of section 21 to inquire into the conduct of any member of the Institute under any other circumstances.

CHAPTER VI

REGIONAL COUNCILS

23. Constitution and functions of Regional Councils.—

(1) For the purpose of advising and assisting it on matters concerning its functions, the Council may constitute such Regional Councils as and when it deems fit for one or more of the regional constituencies that may be notified by the Central Government under clause (a) of sub-section (2) of section 9.

(2) The Regional Councils shall be constituted in such manner and exercise such functions as may be prescribed.

(3) Notwithstanding anything contained in this section, each Regional Council of the dissolved company shall, on the commencement of this Act, become the Regional Council of the Institute for the area for which it was

functioning as a Regional Council immediately before such commencement and shall function as such—

- (i) for a period of two years from such commencement, or
- (ii) till a Regional Council is constituted for such area in accordance with the provisions of this section,

whichever is earlier.

CHAPTER VII

PENALTIES

24. Penalty for falsely claiming to be a member, etc.— Subject to the provisions of section 7, any person who,—

- (a) not being a member of the Institute,—
 - (i) represents that he is a member of the Institute; or
 - (ii) uses the designation "Company Secretary"; or
 - (iii) uses the letters "A.C.S." or "F.C.S." after his name; or
- (b) being a member of the Institute, but not having a certificate of practice, represents that he is in practice or practises as a Company Secretary,

shall be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

25. Penalty for using name of the Council, or awarding degree of Company Secretary.—(1) Save as otherwise provided in this Act, no person shall—

- (a) use a name or a common seal which is identical with the name or the common seal of the Institute or so nearly resembles it as to deceive or as is likely to deceive the public;
- (b) award any degree, diploma or certificate or bestow any designation which indicates or purports to indicate the position or attainment of any qualification or competence in Company Secretaryship similar to that of a member of the Institute; or
- (c) seek to regulate in any manner whatsoever the profession of Company Secretaries.

(2) Any person contravening the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

(3) Nothing contained in this section shall apply to any University or other institution established by law or to any body affiliated to the Institute.

26. Companies not to engage in Company Secretaryship.—(1) No company, whether incorporated in India or elsewhere, shall practise as Company Secretaries.

(2) Any company contravening the provisions of sub-section (1) shall be punishable on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with fine which may extend to five thousand rupees.

27. Unqualified persons not to sign documents.—(1) No person other than a member of the Institute shall sign any document on behalf of a Company Secretary in practice or a firm of such Company Secretaries in his or its professional capacity.

(2) Any person contravening the provisions of sub-section (1) shall, without prejudice to any other proceedings which may be taken against him, be punishable

on first conviction with fine which may extend to one thousand rupees, and on any subsequent conviction with imprisonment which may extend to six months, or with fine which may extend to five thousand rupees, or with both.

28. Offences by companies.—(1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

- (a) "company" means any body corporate and includes a firm or other association of individuals; and
- (b) "director", in relation to a firm, means a partner in the firm.

29. Sanction to prosecute.—No person shall be prosecuted under this Act except on a complaint made by or under the order of the Council or of the Central Government.

CHAPTER VIII

APPEALS

30. Appeal.—(1) Any member of the Institute aggrieved by any order of the Council imposing on him any of the penalties referred to in clause (a) or clause (b) of sub-section (4) of section 21, may, within thirty days of the date on which the order is communicated to him, prefer an appeal to the High Court:

Provided that the High Court may entertain any such appeal after the expiry of the said period of thirty days, if it is satisfied that the member was prevented by sufficient cause from filing the appeal in time.

(2) The High Court may, on its own motion or otherwise, after calling for the records of any case, revise any order made by the Council under sub-section (2) or sub-section (4) of section 21 and may—

- (a) confirm, modify or set aside the order;
- (b) impose any penalty or set aside, reduce, confirm or enhance the penalty imposed by the order;
- (c) remit the case to the Council for such further enquiry as the High Court considers proper in the circumstances of the case;
- (d) pass such other order as the High Court thinks fit:

Provided that no order of the Council shall be modified or set aside unless the Council has been given an opportunity of being heard and no order imposing or enhancing a penalty shall be passed unless the person concerned has been given an opportunity of being heard.

Explanation.—In this section, "High Court" and "member of the Institute" have the same meanings as in section 21.

CHAPTER IX

DISSOLUTION OF THE INSTITUTE OF COMPANY SECRETARIES OF INDIA REGISTERED UNDER THE COMPANIES ACT

31. *Dissolution of the Institute of Company Secretaries of India registered under the Companies Act.*—On the commencement of this Act—

(a) the company known as the Institute of Company Secretaries of India registered under the Companies Act shall stand dissolved and thereafter no person shall make, assert or take any claims or demands or proceedings against the dissolved company or against any officer thereof in his capacity as such officer except in so far as may be necessary for enforcing the provisions of this Act;

(b) the right of every member to, or in respect of, the dissolved company shall be extinguished, and thereafter no member of that company shall make, assert or take any claims or demands or proceedings in respect of that company except as provided in this Act.

32. *Transfer of assets and liabilities of the dissolved Company to the Institute.*—(1) On the commencement of this Act, there shall be transferred to and vested in the Institute all the assets and liabilities of the dissolved company.

(2) The assets of the dissolved company shall be deemed to include all rights and powers, and all property, whether movable or immovable, of that company, including in particular, cash balances, reserve funds, investments, deposits and all other interests and rights in or arising out of such property as may be in the possession of the dissolved company and all books of accounts, papers or documents of the dissolved company; and the liabilities shall be deemed to include all debts, liabilities and obligations of whatever kind then existing of that company.

(3) All contracts, debts, bonds, agreements and other instruments of whatever nature to which the dissolved company is a party, subsisting or having effect immediately before the commencement of this Act, shall be of as full force and effect against or in favour of the Institute, as the case may be, and may be enforced as fully and effectively as if instead of the dissolved company, the Institute had been a party thereto.

(4) If, on the commencement of this Act, any suit, appeal or other legal proceeding of whatever nature by or against the dissolved company is pending, the same shall not abate, be discontinued or be in any way prejudicially affected by reason of the transfer to the Institute of the assets and liabilities of the dissolved company or of anything contained in this Act, but the suit, appeal or other proceeding may be continued, prosecuted and enforced by or against the Institute, in the same manner and to the same extent as it would or may be continued, prosecuted and enforced by or against the dissolved company if this Act had not been passed.

33. *Provision respecting employees of the dissolved company.*—(1) Every person employed in the dissolved company and continuing in its employment immediately before the commencement of this Act shall, as from such commencement, become an employee of the Institute, shall hold his office or service therein by the same tenure and upon the same terms and conditions and with the same rights and privileges as to pension and gratuity as he would have held the same under the dissolved company if this Act had not been passed, and shall continue to do so unless and until his employment in the Institute is terminated or until his remuneration, terms and conditions of employment are duly altered by the Institute.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947 (14 of 1947) or in any other law for the time being in force, the transfer of the services of

any employee of the dissolved company to the Institute shall not entitle any such employee to any compensation under that Act or other law, and no such claim shall be entertained by any court, tribunal or other authority.

CHAPTER X

MISCELLANEOUS

34. *Alteration in the Register and cancellation of certificate.*—(1) Where an order is made under this Act reprimanding a member, a record of the punishment shall be entered against his name in the Register.

(2) Where the name of any member is removed, the certificate of practice granted to him under this Act shall be recalled and cancelled.

35. *Directions of the Central Government.*—(1) The Central Government may, from time to time, issue such directions to the Council as in the opinion of the Central Government are conducive to the fulfilment of the objects of this Act and in the discharge of its functions, the Council shall be bound to carry out any such directions.

(2) Directions issued under sub-section (1) may include directions to the Council to make any regulations or to amend or revoke any regulations already made.

(3) If, in the opinion of the Central Government, the Council has persistently committed default in giving effect to the directions issued under this section, the Central Government may, after giving an opportunity to the Council to state its case, by order, dissolve the Council, whereafter a new Council shall be constituted in accordance with the provisions of this Act with effect from such date as may be specified by the Central Government.

(4) Where the Central Government passes an order under sub-section (3) dissolving the Council, it may, pending the constitution of a new Council in accordance with the provisions of this Act, authorise any person or body of persons to take over the management of the affairs of the Institute and to exercise such functions as may be specified in this behalf by the Central Government.

36. *Protection of action taken in good faith.*—No suit, prosecution or other legal proceeding shall lie against the Central Government or the Council in respect of anything which is in good faith done or intended to be done in pursuance of this Act or of any regulations or orders made thereunder.

37. *Maintenance of branch offices.*—(1) Where a Company Secretary in practice or a firm of such Company Secretaries has more than one office in India, each one of such offices shall be in the separate charge of a member of the Institute:

Provided that the Council may in suitable cases exempt any Company Secretary in practice or firm of such Company Secretaries from the operation of this sub-section.

(2) Every Company Secretary in practice or firm of such Company Secretaries maintaining more than one office shall send to the Council a list of offices and the persons in charge thereof and shall keep the Council informed of any changes in relation thereto.

38. *Reciprocity.*—(1) Where any country, notified by the Central Government in this behalf in the Official Gazette, prevents persons of Indian domicile from becoming members of any institution similar to the Institute established under this Act or from practising the profession of Company Secretaryship or subjects them to unfair discrimination in that country, no subject of any such country shall be entitled to become a member of the Institute or practise the profession of Company Secretaries in India.

(2) Subject to the provisions of sub-section (1), the Council may prescribe the conditions, if any, subject to which foreign qualifications relating to Company Secretaryship shall be recognised for the purposes of entry in the Register.

39. *Power to make regulations.*—(1) The Council may, by notification in the Gazette of India, make regulations for the purpose of carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely:—

- (a) the professions that may be recognised under sub-section (2) of section 2 and items (1), (3) and (4) of Part I of the First Schedule;
- (b) the examinations and training for the purposes of clauses (c), (d) and (e) of sub-section (1) of section 4;
- (c) the manner of making an application and granting thereof under sub-section (3) of section 4 or sub-section (3) of section 5;
- (d) the fees payable under sub-section (3) of section 4, sub-section (3) of section 5, sub-section (2) of section 6, clause (a) of sub-section (2) of section 15, sub-section (4) of section 19 and clause (c) of sub-section (1) of section 20;
- (e) the qualifications and practical experience for the purposes of sub-section (3) of section 5;
- (f) the form in which an application may be made under sub-section (2) of section 6;
- (g) the manner in which an election to the Council may be conducted under section 10;
- (h) the transaction of business by the Council for the discharge of its functions under section 15 and other provisions of this Act, the place at which and the intervals at which the Council shall hold its meetings for the transaction of such business, the procedure to be followed at such meetings and all other matters connected therewith;
- (i) the regulation and maintenance of the status and standards of professional qualifications of members of the Institute, as required by clause (i) of sub-section (2) of section 15;
- (j) the carrying out of research in matters of interest to Company Secretaries as required by clause (j) of sub-section (2) of section 15;
- (k) the maintenance of libraries and publication of books and periodicals relating to management of companies and allied subjects, as required by clause (k) of sub-section (2) of section 15;
- (l) the exercise of disciplinary powers, as required by clause (m) of sub-section (2) of section 15;
- (m) the transaction of business by the Standing Committees and other Committees referred to in section 17, the places at which and the intervals at which such Committees shall hold their meetings for the transaction of such business, the procedure to be followed at such meetings and all other matters connected therewith;
- (n) the manner in which the Register may be maintained under sub-section (1) of section 19;
- (o) the other particulars to be included in the Register, as required by clause (e) of sub-section (2) of section 19;
- (p) the manner in which the annual list of members of the Institute may be published under sub-section (3) of section 19;
- (q) the inquiries to be held under sub-section (1) of section 21;
- (r) the manner in which Regional Council may be constituted under sub-section (2) of section 23 and the functions thereof;
- (s) the conditions subject to which foreign qualifications may be recognised under sub-section (2) of section 38;
- (t) any other matter which is required to be, or may be, prescribed under this Act.

(3) All regulations made by the Council under this Act shall be subject to the condition of previous publication and to the approval of the Central Government.

(4) Every regulation shall, as soon as may be after it is made by the Council, be forwarded to the Central Government and that Government shall cause a copy of the same to be laid before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the regulation or both Houses agree that the regulation should not be made, the regulation shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that regulation.

THE FIRST SCHEDULE

[See sections 21(4) and 22]

PART I

Professional misconduct in relation to members of the Institute in practice

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

- (1) allows any other person to practise in his name as a Company Secretary unless such other person is a Company Secretary or is a member of such other recognised profession as may be prescribed in this behalf, and is in partnership with or employed by him;
- (2) pays or allows or agrees to pay or allow, directly or indirectly, any share, commission or brokerage in the fees or profits of his professional work to any person, other than a member of the Institute or a partner or a retired partner or the legal representative of a deceased partner.

Explanation.—In this item, “partner” includes a person residing outside India with whom a Company Secretary in practice has entered into partnership which is not in contravention of item (4) of this Part;

- (3) accepts or agrees to accept, except from a member of the Institute or from any one belonging to any of the recognised professions prescribed for the purpose, any part of the profits, fees or other remuneration arising out of the work which is not of a professional nature;
- (4) enters into partnership with any person other than a Company Secretary in practice or a member of any other recognised profession as may be prescribed or a person resident without India who but for his residence abroad would have been entitled to be registered as a member of the Institute under clause (e) of sub-section (1) of section 4 or whose qualifications are recognised by the Central Government or the Council for the purpose of membership of the Institute provided that the Company Secretary shares in the fees or profits of the professional work of the partnership both within and without India;
- (5) secures, either through the services of a person not qualified to be his partner or by means which are not open to a Company Secretary, any professional work;
- (6) solicits clients or professional work, either directly or indirectly, by circular, advertisement, personal communication or interview or by any other means;
- (7) advertises his professional attainments or services, or uses any designation or expression other than Company Secretary on professional documents, visiting cards, letter-heads or sign boards, unless it be a degree of a University established by law

in India or recognised by the Central Government or a title indicating membership of the Institute or of any other institution that has been recognised by the Central Government or may be recognised by the Council;

- (8) accepts the position of Company Secretary in practice previously held by another Company Secretary in practice without first communicating with him in writing;
- (9) charges or offers to charge, accepts or offers to accept, in respect of any professional employment fees which are based on a percentage of profits or which are contingent upon the findings or results of such employment, except in cases which are permitted under any regulations made under this Act;
- (10) engages in any business or occupation other than the profession of Company Secretary unless permitted by the Council so to engage;

Provided that nothing contained herein shall disentitle a Company Secretary from being a director of a company except as provided in the Companies Act;

- (11) accepts a position as Company Secretary in practice previously held by some other Company Secretary in practice in such conditions as to constitute under-cutting;
- (12) allows a person not being a member of the Institute in practice or a member not being his partner to sign on his behalf or on behalf of his firm anything which he is required to certify as a Company Secretary, or any other statements related thereto.

PART II

Professional misconduct in relation to members of the Institute in service

A member of the Institute (other than a member in practice) shall be deemed to be guilty of professional misconduct, if he, being an employee of any company, firm or person—

- (1) pays or allows or agrees to pay, directly or indirectly to any person any share in the emoluments of the employment undertaken by the member;
- (2) accepts or agrees to accept any part of fees, profits or gains from a lawyer, a Company Secretary or broker engaged by such company, firm or person or agent or customer of such company, firm or person by way of commission or gratification;
- (3) discloses confidential information acquired in the course of his employment otherwise than as required by any law for the time being in force or as permitted by his employer.

PART III

Professional misconduct in relation to members of the Institute generally

A member of the Institute whether in practice or not shall be deemed to be guilty of professional misconduct, if he—

- (1) includes in any statement, return or form to be submitted to the Council any particulars knowing them to be false;
- (2) not being a Fellow styles himself as a Fellow;
- (3) does not supply the information called for or does not comply with the requirements asked for by the Council or any of its Committees;
- (4) defalcates or embezzles moneys received in his professional capacity.

THE SECOND SCHEDULE

[See sections 21 (5) and 22]

PART I

Professional misconduct in relation to members of the Institute in practice requiring action by a High Court

A Company Secretary in practice shall be deemed to be guilty of professional misconduct, if he—

- (1) discloses information acquired in the course of his professional engagement to any person other than the client so engaging him, without the consent of such client, or otherwise than as required by any law for the time being in force;
- (2) certifies or submits in his name or in the name of his firm a report of an examination of the matters, relating to Company Secretarial practice and related statements unless the examination of such statements has been made by him or by a partner or any employee in his firm or by another Company Secretary in practice;
- (3) permits his name or the name of his firm to be used in connection with any report or statement contingent upon future transactions in a manner which may lead to the belief that he vouches for the accuracy of the forecast;
- (4) expresses his opinion on any report or statement given to any business enterprise in which he, his firm or a partner in his firm has a substantial interest, unless he discloses the interest also in his report;
- (5) deliberately aids in or abets the concealment in his report or statement of a material fact known to him although the disclosure of which is necessary to make such statement not misleading;
- (6) fails to disclose in his report a material mis-statement known to him and with which he is concerned in a professional capacity;
- (7) is grossly negligent in the conduct of his professional duties;
- (8) fails to obtain sufficient information to warrant the expression of an opinion or makes exceptions which are sufficiently material to negate the expression of an opinion;
- (9) fails to invite attention to any material departure from the generally accepted procedure relating to the secretarial practice;
- (10) fails to keep moneys of his client in a separate banking account or to use such moneys for purposes for which they are intended.

PART II

Professional misconduct in relation to members of the Institute generally requiring action by a High Court

A member of the Institute, whether in practice or not, shall be deemed to be guilty of professional misconduct, if he—

- (1) contravenes any of the provisions of this Act or the regulations made thereunder;
- (2) is guilty of such other act or omission as may be specified by the Council in this behalf, by notification in the Official Gazette.

The above Bill has been passed by the Houses of Parliament.

Assented to on 10th December, 1980.
THE HIGH COURT AND SUPREME COURT JUDGES
(CONDITIONS OF SERVICE)
AMENDMENT ACT, 1980

(ACT No. 57 OF 1980)

AN
ACT

further to amend the High Court Judges (Conditions of Service) Act, 1954, and the Supreme Court Judges (Conditions of Service) Act, 1958.

BE it enacted by Parliament in the Thirty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title.*—This Act may be called the High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1980.

CHAPTER II

(AMENDMENT OF THE HIGH COURT JUDGES (CONDITIONS OF SERVICE) ACT, 1954)

2. *Amendment of section 2.*—In section 2 of the High Court Judges (Conditions of Service) Act, 1954 (28 of 1954) (hereafter in this Chapter referred to as the High Court Judges Act), in clause (h) of sub-section (1), for sub-clause (ii), the following sub-clause shall be substituted, namely:—

“(ii) the amount actually taken, of each period of leave on full allowances at a rate equal to the monthly rate of the salary;”.

3. *Amendment of section 9.*—In section 9 of the High Court Judges Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that where leave on full allowances is granted to a judge on medical certificate, the monthly rate of leave allowances shall, for the first one hundred and twenty days of such leave, be a rate equal to the monthly rate of his salary.”.

4. *Amendment of sections 14 and 15.*—In the High Court Judges Act, in the *Explanation* to section 14 and in section 15, for the words “pensionable civil post”, wherever they occur, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted.

5. *Insertion of new section 22D.*—After section 22C of the High Court Judges Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

“22D. *Exemption from liability to pay income-tax on certain perquisites or allowance received by a Judge.*—Notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961),—

(a) the value of rent-free official residence provided to a Judge under sub-section (1) of section 22A ; or

(b) the allowance paid to him under sub-section (2) of that section.

shall not be included in the computation of his income chargeable under the head “Salaries” under section 15 of the Income-tax Act, 1961.”.

6. *Amendment of First Schedule.*—In the First Schedule to the High Court Judges Act,—

(a) in paragraph 1 of Part I, for the words “pensionable civil post”, at both the places where they occur, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted;

(b) in paragraph 1 of Part III, for the words “civil pensionable post” the words “pensionable post” shall be substituted and shall be deemed always to have been substituted.

CHAPTER III

(AMENDMENT OF THE SUPREME COURT JUDGES (CONDITIONS OF SERVICE) ACT, 1958)

7. *Amendment of section 2.*—In section 2 of the Supreme Court Judges (Conditions of Service) Act, 1958 (41 of 1958) (hereafter in this Chapter referred to as the Supreme Court Judges Act), in clause (h), for sub-clause (iii), the following sub-clause shall be substituted, namely:—

“(iii) the amount, actually taken, of each period of leave on full allowances at a rate equal to the monthly rate of the salary;”.

8. *Amendment of section 9.*—In section 9 of the Supreme Court Judges Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that where leave on full allowances is granted to a Judge on medical certificate, the monthly rate of leave allowances shall, for the first one hundred and twenty days of such leave, be a rate equal to the monthly rate of his salary.”.

9. *Amendment of sections 13 and 14 and Schedule.*—In the Supreme Court Judges Act, in the *Explanation* to section 13, in section 14, in paragraph 1 of Part I, and in paragraph 1 of Part III, of the Schedule, for the words “pensionable civil post”, wherever they occur, the words “pensionable post” shall be substituted and shall be deemed always to have been substituted.

10. *Insertion of new section 23D.*—After section 23C of the Supreme Court Judges Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1975, namely:—

“23D. *Exemption from liability to pay income tax on certain perquisites received by a Judge.*—Notwithstanding anything contained in the Income-tax Act, 1961 (43 of 1961) the value of rent-free official residence provided to a Judge under sub-section (1) of section 23 shall not be included in the computation of his income chargeable under the head “Salaries” under section 15 of the Income-tax Act, 1961.”.

भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक प्रशिक्षणाएँ तथा अन्य निर्वाचन सम्बन्धी प्रशिक्षणाएँ

शून्य

अनुपूरक

शून्य

PART I

HEALTH AND FAMILY WELFARE DEPARTMENT NOTIFICATION

Simla-171002, the 24th April, 1981

No. Health-B(3)-126/77 (A).—The Governor, Himachal Pradesh, on the recommendations of the Departmental

Promotion Committee, is pleased to confirm Shri Rattan Lal Sharma as Administrative Officer, Himachal Pradesh Medical College, Simla w. e. f. 31-12-1980 in the scale of Rs. 1200-1700 personnel to him.

A. N. VIDYARTHI,
Secretary.

PART V

अदालत इशतहार रुन 5, आर्डर 20, सी 0पी 0सी 0
ब्रह्मदालन श्री एम 0 सी 0 चोहान, कुल्लूकटर, सब-डिविजन डियोग,
जिला शिमला

म 0 न 0 1-10-78

दुर्गा सिंह पुत्र श्री कर्म सिंह, निवासी कथेलडी, परगना खलाजी,
नहमील डियोग ।

बनाम

1. दोलत राम पुत्र मोनी राम, ग्राम कर्मया, परगना खलाजी,
नहमील डियोग ।

2. मोहन नाथ पुत्र श्री राम नाथ, ग्राम कथेलडी, परगना खलाजी,
नहमील डियोग ।

3. गुलाब सिंह पुत्र रामा नाथ हाल कन्पटेवन आई 0 जी 0 पुलिस
ग्रामिण, शिमला ।

4. मोना राम पुत्र श्री राम नाथ हाल रिडर, सिनियर सब-जज
शिमला ।

दस्तावेज फाउल रहन

हरग्राह मुकदमा उनवान बाना मे अदालत को नकीन हो गया है
कि उपरोक्त प्रत्यार्थीगण जानबूझ कर नामीन समन मे गुरेज करके
अदालत में हाजिर होने में कोताही कर रहे हैं जिसमें जाहिर है कि
प्रत्यार्थीगण उपरोक्त पर ग्रामान तरीके में नामील नहीं हो सकेगी ।
अतः बजरिया इशतहार प्रत्यार्थीगण उपरोक्त को इस इशतहार द्वारा
निवा जाना है कि ये 18-6-81 को अमालनन या बकालनन अदालत
हजा मे हाजिर आकर जवाब देही मुकदमा करे वरना उनके निवाफ
नक तरफा कार्यवाही अमल में लाई जायेगी ।

आज तिथि 28-5-81 को हमारे दस्तखत व मोहर अदालत मे
जारी हुआ ।

मोहर ।

एम 0 सी 0 चोहान,
कुल्लूकटर डियोग ।

ब्रह्मदालन श्री एम 0 सी 0 राना, सहायक समाहर्ता, द्वितीय श्रेणी
नहमील नदर, जिला मण्डी, हिमाचल प्रदेश

मिमल नम्बर 19 मरजुया 6-4-1981

बमुकदमा:—श्री शिवलाल पुत्र श्री गुणाई, निवासी नगर मण्डी हाल
मुलाजम गुपरिन्टेन्डेंट हिमाचल प्रदेश विजली बोर्ड
शिमला प्राथी ।

बनाम

श्री नरायण पुत्र चेंबू, निवासी नानानूम प्राथी

दस्तावेज मेहन खमरा मिरडावरी बावत खेवट खतीनी नम्बर 37/68,
खमरा 307, रक्वा नादादी 2-16-11 बीघा बाक्या मोजा काजन,
नहमील नदर ।

उपरोक्त मुकदमा उनवान बाना मे फरीक दोयम का पुरा व मही
पना न होने के कारण फरीक दोयम पर नामील करवाना अमम्भव
है इसलिए अदालत हजा फरीक दोयम पर नामील समन कराने
में अममत्र है अतः नरायण प्रत्यार्थी को इस इशतहार द्वारा सूचित
किया जाना है कि वह दिनांक 20-6-1981 को अमालनन या
बकालनन हाजर होकर पेरवी मुकदमा करे बसून दीमण कार्यवाही
एक तरफा अमल में लाई जायेगी ।

आज दिनांक 28-5-1981 को हमारे दस्तावेज व मोहर अदालत
मे जारी हुआ ।

मोहर ।

एम 0 सी 0 राना,
सहायक समाहर्ता, द्वितीय श्रेणी,
नहमील नदर, जिला मण्डी ।

In the Court of Shri Surendra Prakash District Judge
Simla, Himachal Pradesh

G.W.A. 3-S/2 of 1981

Shri Ramesh Chander Bhargava son of Shri Girdhari
Lal Bhargava, Bhargava Estate, Tutikandi, Simla
..Petitioner

Versus

The General Public

..Respondent.

Application under section 8 of the Hindu Minority
and Guardianship Act (Act No. 32 of 1956) for the
grant of permission to Transfer the property of his
minor son Shri Rahul Bhargava.

Whereas in the above noted petition Shri Ramesh
Chandra Bhargava has applied for the permission for
transferring by the petitioner the property of the minor
Rahul Bhargava comprising in Khasra No. 338, 339
and 334/2 measuring 5 biswas situated at Tuti Kandi,
Simla.

Notice is hereby given to the general public
relations and kinsman of the minor Rahul Bhargava,
that if anybody has got any objection for the grant
of permission in respect of the above-mentioned property
in the favour of the petitioner the same may be filed in
this court on 17-6-1981 at 10 A.M. failing which the
petition will be heard and decided *ex-parte*.

Given under my hand and the seal of this Court
this 23rd day of May, 1981.

SURENDRA PRAKASH,
District Judge, Simla.

Seal.

In the Court of Shri Surendra Prakash District Judge
Simla, Himachal Pradesh

G.W.A. 4-S/2 of 1981

Ramesh Chander Bhargava son of Shri Girdhari
Lal Bhargava, Bhargava Estate, Tutikandi, Simla
..Petitioner.

Versus

The General Public and two others .. Respondents.

Application under section 8 of the Hindu Minority
and Guardianship Act (Act No. 32 of 1956) for the
grant of permission to transfer the property of his
minor son Shri Rajul Bhargava.

Whereas in the above noted petition Shri Ramesh
Chander Bhargava has applied for the permission for
transferring by the petitioner the property of the minor,
Rajul Bhargava comprising in Khasra No. 335/s, and
335/2 measuring 8 biswas along with the house.

Notice is hereby given to the general public, relations
and kinsman of the minor Rajul Bhargava that if
anybody has got any objection for the sale of above
mentioned property by the petitioner the same be filed
in this court on 17-6-1981 at 10 A.M. failing which the
petition will be heard and decided *ex-parte*.

Given under my hand and the seal of this court this
23rd day of May, 1981.

SURENDRA PRAKASH,
District Judge, Simla.

Seal.